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# TAXATION STATISTICS

1983 EDITION

# STATISTIQUE FISCALE

EDITION 1983



CAI  
NR68  
- T17

Analyzing the Returns of  
INDIVIDUALS for the

**1981**

TAXATION YEAR and  
MISCELLANEOUS STATISTICS

Analyse des déclarations  
des PARTICULIERS pour  
L'ANNEE D'IMPOSITION


**1981**

et STATISTIQUES DIVERSES









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REVENUE CANADA, TAXATION  
REVENU CANADA, IMPÔT

1983

TAXATION STATISTICS

STATISTIQUE FISCALE  
DE 1983

Analyzing 1981 T1 Individual Tax Returns  
and  
Miscellaneous Statistics

Analyse des déclarations T1 d'impôt sur le revenu des particuliers pour 1981  
et  
statistiques diverses

THE HONOURABLE PIERRE BUSSIÈRES  
*Minister, Revenue Canada*

L'HONORABLE PIERRE BUSSIÈRES  
*Ministre, Revenu Canada*

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REVENUE CANADA, TAXATION  
REVENU CANADA, IMPÔT

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This report was prepared under the co-ordination of A.I. Jung, Personal Taxation Statistics Section.

Computer processing of the data and programming were carried out at the Taxation Head Office, Ottawa under the direction of J.F. Cox, Statistical Programming Section. The chief programmer was J. Austin.

The transcription of required data from returns in the sample was co-ordinated by J. Dion, Personal Taxation Statistics Section. The transcription was carried out in the Taxation Centres of Revenue Canada, Taxation under the direction of A. Allen, Section Head of Taxation Centre Statistics, Ottawa; Y. Trudeau, Section Head of Error Inspection, Shawinigan; R. Sakiyama, Section Head of Error Inspection, Winnipeg; G. Rainbow, Section Head of Error Inspection, Surrey; M. Miller, Section Head of Error Inspection, St. John's; and A. Hollenkamp, Section Head of Error Inspection, Sudbury.

A. I. Jung, de la section des Statistiques fiscales des particuliers, a coordonné la préparation du présent rapport.

Le traitement informatique des données et la programmation ont été effectués au Bureau principal de l'impôt d'Ottawa sous la direction de J.F. Cox de la section de la Programmation des statistiques. Le programmeur en chef était J. Austin.

La transcription des données requises tirées des déclarations de l'échantillon a coordonné par J. Dion, de la section des Statistiques fiscales des particuliers. La transcription a été effectuée dans les centres fiscaux de Revenu Canada, Impôt sous la direction de A. Allen le chef de la section de la Statistique du centre fiscal d'Ottawa; de Y. Trudeau le chef de la section de l'Inspection des erreurs à Shawinigan; de R. Sakiyama le chef de la section de l'Inspection des erreurs à Winnipeg; de G. Rainbow le chef de la section de l'Inspection des erreurs à Surrey; de M. Miller le chef de la section de l'Inspection des erreurs à Saint-Jean (T.-N.); et de A. Hollenkamp le chef de la section de l'Inspection des erreurs à Sudbury.

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# CONTENTS

INTRODUCTION .....	6
PART 1 CONSISTING OF:	
DESCRIPTION OF TABLES IN PART 1 AND ITEMS .....	9
SUMMARY TABLES OF INDIVIDUAL STATISTICS	
Table 1 —Returns by 100 Selected Cities .....	30
Table 2 —All Returns by Income Class .....	32
Table 3 —All Returns by Occupation .....	33
Table 4 —All Returns by Age and Sex .....	34
BASIC TABLES OF INDIVIDUAL STATISTICS	
Table 1 —General Statement by Province .....	37
Table 2 —All Returns by Income Classes .....	38
Table 2A —Taxable Returns by Income Classes .....	60
Table 3 —All Returns by Occupation .....	82
Table 3A —Taxable Returns by Occupation .....	94
Table 4 —All Returns by Age and Sex .....	106
Table 4A —Taxable Returns by Age and Sex .....	114
Table 5 —All Returns by Cities or Place of Residence .....	122
Table 6 —All Returns by Marital Status, Dependants and Income .....	154
Table 6A —Taxable Returns by Marital Status, Dependants and Income .....	158
Table 6B —All Returns by Marital Status and Sex .....	162
Table 7 —All Returns by Province and Income .....	164
Table 8 —All Returns by Province and Occupation .....	170
Table 8A —Taxable Returns by Province and Occupation .....	176
Table 9 —All Returns by Province and Age .....	182
Table 9A —Taxable Returns by Province and Age .....	184
Table 10 —All Returns by Age, Sex and Income .....	186
Table 11 —All Returns by Age, Sex and Occupation .....	190
Table 12 —All Returns by Occupation and Income .....	194
Table 13 —Distribution of Gross and Net Income by Province .....	204
Table 14 —All Returns by Personal Exemptions and Income Classes .....	206
Table 15 —All Returns with Allowed Child Care Expenses .....	210
Table 16 —All Returns with Taxable Capital Gains or Allowable Capital Losses .....	212
Table 17 —Child Tax Credit by Marital Status, Number of Children and Family Net Income Class .....	214
Table 18 —Child Tax Credit by Province and Family Net Income Class .....	220
PART 2 CONSISTING OF:	
DESCRIPTION OF TABLES IN PART 2 .....	229
GEOGRAPHIC STATISTICS	
Table 1 —All Returns by Counties or Census Divisions and Selected Localities .....	234
Table 2 —Additional Localities Not Tabulated Elsewhere .....	248
PART 3	
DESCRIPTION OF TABLES IN PART 3 .....	251
HISTORICAL STATISTICS	
Table 1 —Yearly Record of Returns Filed (1950-1981) .....	258
Table 2 —Yearly Distribution of Taxable Returns by Income (1950-1981) .....	259
Table 3 —Income Change by Sex and Age of Identical Individuals from 1980 to 1981 .....	260
Table 4 —Income Change by Sex and Age of Identical Individuals from 1977 to 1981 .....	261
Table 5 —Income Change by Sex of Identical Individuals from 1980 to 1981 .....	262
Table 6 —Income Change by Sex of Identical Individuals from 1977 to 1981 .....	263
MISCELLANEOUS STATISTICS	
Table 1 —Annual Collections and Costs of Administration .....	266
Table 1A —Estimated Allocation of Collections from Individuals, Employers and Corporations .....	267
Table 2 —Miscellaneous Items from 1981 Individual Returns .....	268
APPENDIX	
1981 INCOME TAX FORMS AND SCHEDULES .....	269



AVANT-PROPOS.....	6
-------------------	---

## PARTIE 1 comprenant:

DESCRIPTION DES TABLEAUX DE LA PARTIE 1 ET DES POSTES .....	9
<b>TABLEAUX RÉCAPITULATIFS DE LA STATISTIQUE CONCERNANT LES PARTICULIERS</b>	
Tableau 1 —Déclarations—100 villes choisies .....	30
Tableau 2 —Toutes les déclarations, par catégorie de revenu.....	32
Tableau 3 —Toutes les déclarations, par occupation.....	33
Tableau 4 —Toutes les déclarations, par âge et par sexe.....	34
<b>TABLEAUX DE BASE DE LA STATISTIQUE CONCERNANT LES PARTICULIERS</b>	
Tableau 1 —État général, par province.....	37
Tableau 2 —Toutes les déclarations, par catégorie de revenu.....	38
Tableau 2A —Déclarations imposables, par catégorie de revenu.....	60
Tableau 3 —Toutes les déclarations, par profession.....	82
Tableau 3A —Déclarations imposables, par profession.....	94
Tableau 4 —Toutes les déclarations, par âge et sexe.....	106
Tableau 4A —Déclarations imposables, par âge et sexe.....	114
Tableau 5 —Toutes les déclarations, par ville ou lieu de résidence.....	122
Tableau 6 —Toutes les déclarations, selon la situation de famille, les personnes à charge et le revenu.....	154
Tableau 6A —Déclarations imposables, selon la situation de famille, les personnes à charge et le revenu.....	158
Tableau 6B —Toutes les déclarations, selon la situation de famille et le sexe.....	162
Tableau 7 —Toutes les déclarations, par province et revenu.....	164
Tableau 8 —Toutes les déclarations, par province et profession.....	170
Tableau 8A —Déclarations imposables, par province et profession.....	176
Tableau 9 —Toutes les déclarations, par province et âge.....	182
Tableau 9A —Déclarations imposables, par province et âge.....	184
Tableau 10 —Toutes les déclarations, selon l'âge, le sexe et le revenu.....	186
Tableau 11 —Toutes les déclarations, selon l'âge, le sexe et la profession.....	190
Tableau 12 —Toutes les déclarations, par profession et revenu.....	194
Tableau 13 —Répartition du revenu brut et net par province.....	204
Tableau 14 —Toutes les déclarations, selon les exemptions personnelles et les catégories de revenu.....	206
Tableau 15 —Toutes les déclarations faisant état de frais de garde d'enfants admis.....	210
Tableau 16 —Toutes les déclarations comportant des gains en capital imposables ou des pertes en capital déductibles.....	212
Tableau 17 —Crédit d'impôt pour enfant selon la situation de famille, nombre d'enfants et catégorie de revenu net de famille.....	214
Tableau 18 —Crédit d'impôt pour enfant par province et catégorie de revenu net de famille.....	220

## PARTIE 2 comprenant:

DESCRIPTION DES TABLEAUX DE LA PARTIE 2.....	229
<b>STATISTIQUES GEOGRAPHIQUES</b>	
Tableau 1 —Toutes les déclarations, par comté ou division de recensement et endroit choisi.....	234
Tableau 2 —Autres localités non déjà comprises dans les autres tableaux.....	248

## PARTIE 3

DESCRIPTION DES TABLEAUX DE LA PARTIE 3.....	251
<b>TABLEAUX HISTORIQUES DE LA STATISTIQUE CONCERNANT LES PARTICULIERS</b>	
Tableau 1 —Relevé annuel des déclarations produites (1950-1981).....	258
Tableau 2 —Répartition annuelle des déclarations imposables, par revenu (1950-1981).....	259
Tableau 3 —Changement de revenu, par sexe et âge, pour les particuliers identiques de 1980 à 1981.....	260
Tableau 4 —Changement de revenu, par sexe et âge, pour les particuliers identiques de 1977 à 1981.....	261
Tableau 5 —Changement de revenu, par sexe, pour les particuliers identiques de 1980 à 1981.....	262
Tableau 6 —Changement de revenu, par sexe, pour les particuliers identiques de 1977 à 1981.....	263
<b>STATISTIQUES DIVERSES</b>	
Tableau 1 —Rentrées annuelles et frais d'administration.....	266
Tableau 1A —Répartition estimative des recettes provenant des particuliers, des employeurs et des corporations..	267
Tableau 2 —Détails divers tirés des déclarations de particuliers pour 1981.....	268

## APPENDICE

FORMULES DE DÉCLARATIONS D'IMPÔT DE 1981 ET LES ANNEXES.....	269
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## Introduction by the Minister

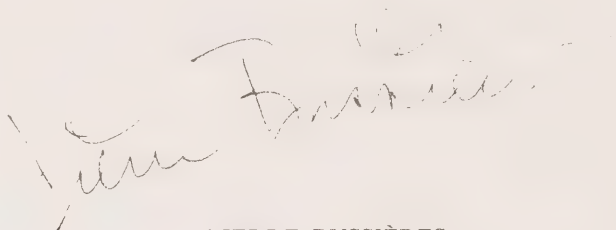
Since 1946, Revenue Canada, Taxation has produced statistics based on individual income tax returns in this series of annual reports entitled Taxation Statistics. The 1983 edition of the publication provides an in-depth profile of the Canadian taxpaying public through a comprehensive analysis of data from more than 15 million individual income tax returns filed for the taxation year 1981.

Taxation Statistics continues to serve as a valuable resource document for economists, researchers and others in federal and provincial governments, private organizations and the academic community.

## Avant-propos du Ministre

Depuis 1946, Revenu Canada, Impôt publie chaque année, dans son rapport intitulé Statistique fiscale, un éventail de données concernant l'impôt sur le revenu des particuliers. L'édition 1983 de ce rapport présente un profil détaillé de l'ensemble des contribuables canadiens grâce à une analyse exhaustive des données compilées à partir des déclarations d'impôt sur le revenu produites par plus de 15 millions de contribuables pour l'année d'imposition 1981.

Statistique fiscale constitue un excellent ouvrage de référence pour les enseignants, les économistes et les chercheurs. Il va sans dire qu'il s'avère aussi un outil fort utile au sein des gouvernements fédéral et provinciaux de même que pour de nombreux autres organismes.



HON. PIERRE BUSSIÈRES

## Introduction by the Deputy Minister

The individual statistics in Part 1 of this book are based on a stratified random sample of 1981 individual income tax returns. For this edition, all returns processed up to January 6, 1983 were subject to sampling and are represented in this analysis. The deadline for the filing of these returns, without penalty, was April 30, 1982.

Part 1 of the book consists of two types of tables: summary tables of condensed data for selected cities, income classes, occupations and age groups; and basic tables of individual statistics.

Part 2 contains data on all returns by counties, census divisions, and selected localities and other geographical information.

Part 3 includes historical tables indicating taxes collected, the cost of administration on an annual basis from 1949-50 through the fiscal year 1981-82, and the historical statistics for identical individuals. Additional miscellaneous data are also included in Part 3.

A description of the statistical systems (sampling, coding etc.) and various items included in the statistics is at the front of each Part.

Facsimiles of the 1981 tax returns are included in an appendix at the back of the book.

## Avant-propos du Sous-Ministre

Les statistiques sur les particuliers contenues dans la Partie 1 de cette publication proviennent d'un échantillonnage stratifié prélevé au hasard des déclarations d'impôt sur le revenu de 1981. Toutes les déclarations qui avaient été traitées au 6 janvier 1983 font partie de cette analyse. La date de production de ces déclarations sans pénalité était le 30 avril 1982.

La Partie 1 de cet ouvrage comprend deux types de tableaux: des tableaux récapitulatifs de données condensées présentés par villes, par catégories de revenu, par occupations et par groupes d'âge, et des tableaux de base où figurent des statistiques sur les particuliers.

La Partie 2 renferme des données sur toutes les déclarations selon le comté, la division de recensement et certaines localités. Cette partie contient aussi d'autres renseignements présentés par régions géographiques.

La Partie 3 renferme des tableaux historiques faisant état des impôts perçus et des frais d'administration annuels engagés depuis 1949-1950 jusqu'à l'exercice financier 1981-1982. On y trouve aussi des statistiques historiques pour les particuliers identiques. Diverses autres données ont aussi été incluses dans la Partie 3.

Au début de chaque partie se trouve une description des méthodes statistiques utilisées (échantillonnage, codage, etc.) et des différents éléments contenus dans ces statistiques.

Des fac-similés des déclarations d'impôt de 1981 sont annexés à la fin de l'ouvrage.



BRUCE A. MACDONALD



**Note to Users:**

This publication has been prepared to provide a comprehensible profile of the taxfiling public. To supplement the statistics in the publication, details of the methodology used in their collection as well as definitions and descriptions are provided within the text at the beginning of each Part of the book. When using these statistics, please consult the text for assistance in interpretation and analysis.

While Taxation Statistics presents a large portion of the statistics produced by Revenue Canada, Taxation, there are further unpublished tables which provide information by provinces, finer occupation levels, geographical levels, etc. These tables serve as an extension to Taxation Statistics and are available upon request. If the data requested are unavailable, we will consider extracting the information on a cost-recovery basis. Requests for income/tax statistics not available through this publication may be directed to us at:

Personal Taxation Statistics and Modelling,  
Statistical Services Division,  
Revenue Canada, Taxation,  
875 Heron Road,  
Ottawa, Ontario.  
K1A 0L8

To better fulfill the changing requirements of the users of Taxation Statistics, a survey of readers is being conducted this year. Please complete the questionnaire included in the publication, following page 32, and return it in the post-paid self-addressed envelope included. Any comments or suggestions are appreciated.



Neil Barclay,  
Manager,  
Personal Taxation Statistics and Modelling.

A tous nos lecteurs,

La présente publication vise à présenter un profil compréhensible de l'ensemble des déclarants. Comme complément aux statistiques qu'elle renferme, nous y avons inséré, au début de chaque partie, des précisions sur la méthodologie utilisée pour leur rassemblement, ainsi que des définitions et des descriptions. Pour l'interprétation et l'analyse de statistiques, nous vous invitons donc à consulter le texte correspondant.

Même si Statistique fiscale présente une grande partie des statistiques rassemblées par Revenu Canada, Impôt, il existe d'autres tableaux non publiés qui fournissent des renseignements par province, par niveau de profession, par localité, etc. Ces tableaux complètent la publication et vous pouvez les obtenir sur demande. Si les données que vous demandez ne figurent pas dans Statistique fiscale, nous pourrions les extraire de nos fichiers pour vous, moyennant certains frais. Vous pouvez envoyer vos demandes concernant des statistiques sur les revenus et l'impôt non fournies dans cette brochure à l'adresse suivante:

Statistiques et Modèles d'impôt sur  
les particuliers,  
Division des Services statistiques,  
Revenu Canada, Impôt,  
875, chemin Heron,  
Ottawa (Ontario),  
K1A 0L8.

Pour mieux répondre aux besoins changeants des utilisateurs de Statistique fiscale, nous faisons cette année une enquête auprès des lecteurs. Veuillez remplir le questionnaire joint à la publication, après la page 32, et nous le renvoyer dans l'enveloppe affranchie et pré-adressée fournie. Il nous fera plaisir de recevoir vos observations ou vos suggestions.



Neil Barclay,  
Gérant,  
Statistiques et Modèles d'impôt sur  
les particuliers.





## **PART 1**

Description of Tables  
and Items

Summary Tables of  
Individual Statistics

Basic Tables of  
Individual Statistics

## **Description of Tables in Part 1 and Items**

## **PARTIE 1**

Description des tableaux et  
des postes

Tableaux récapitulatifs  
de la statistique  
concernant les particuliers

Tableaux de base  
de la statistique  
concernant les particuliers

## **Description des tableaux de la Partie 1 et postes**





**Description of Items and  
1981 Rate Structure**

**Statistical Sample and Coverage**—An analysis of 1981 Individual Income Tax returns is presented in the Summary and Basic Tables of Part I. The statistics have been compiled from a sample of returns. Several different sampling ratios and limits were used, based on Total Income.

The sample, as in the past, was selected by a sequential count by means of a computer. The sample is stratified using the following five items as characteristics of stratification:

- (1) Source of income: either employment type, self-employment type or investment income.
- (2) Urban Geographic areas: cities with similar population sizes have been grouped within each region, with the result that there are 15 urban groupings throughout the country.
- (3) Rural Geographic areas: for each province or territory those locations not included in an urban grouping are sampled as a single area; thus giving 12 additional sampling areas. One additional grouping is provided for non-resident taxpayers.
- (4) Tax Status: either taxable or non-taxable.
- (5) Income Range: for taxable returns there are four ranges of total income and non-taxable there are three ranges of total income.

These characteristics define  $3 \times (13 + 15) \times 7 = 588$  regular strata. Two more strata are provided, one for taxpayers with unusually large incomes and one for taxpayers who for some reason do not fit into the other strata. Hence, there are 590 cells in total. In these cells, the sampling ratios range from 1:1 to 1:200 with lowest rates of sampling occurring in cells relating to employment type income in dense population areas of the provinces of Ontario and Quebec.

In aggregate, the total number of returns analyzed was 3.6% of the total number processed to Jan. 6, 1983 as shown in the following:

Number of returns in universe .....	15,181,095
Number of returns in the sample.....	542,311

The sampling technique speeds up the analysis of the large volume of returns and has been found to be accurate in overall results; while the same degree of accuracy cannot be expected in very detailed analysis as in larger groups, heavier sampling ratios are applied in sparse areas and classifications in an attempt to strengthen these groups.

**Source of Information**—The statistical analysis of 1981 returns was conducted at the Taxation Data Centres. The basic information punched on the original assessment cards for the selected sample was supplemented by certain additional items which were transcribed by statistical clerks, punched and later associated with the basic information. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these statistics. The tables were prepared

**Description des postes et de la structure  
des taux de 1981**

**Échantillonnage et portée statistique**—Les tableaux récapitulatifs et les tableaux de base de la Partie I contiennent l'analyse des déclarations d'impôt sur le revenu produites par les particuliers en 1981. Les statistiques ont été dressées d'après un échantillon de déclarations prélevé selon différents pourcentages et différentes limites, fondés sur le revenu total.

Comme par les années passées, l'échantillonnage résulte d'un dépouillement séquentiel effectué par ordinateur. L'échantillon est stratifié et caractérisé par les cinq éléments suivants:

- 1) Source du revenu: revenu tiré d'un emploi, d'un travail autonome ou de placements.
- 2) Régions géographiques urbaines: des villes à population semblable ont été groupées en régions urbaines pour donner 15 groupes urbains dans tout le pays.
- 3) Régions géographiques rurales: pour chaque province ou territoire, les endroits non compris dans les régions urbaines sont compris dans un seul groupe, ce qui donne 12 zones d'échantillonnage supplémentaires. Un groupe additionnel est fourni pour les contribuables non-résidents.
- 4) Statut fiscal: imposable ou non imposable
- 5) Palier de revenu: pour les déclarations imposables, il y a quatre paliers de revenu total et pour les déclarations non imposables, il en existe trois.

Ces caractéristiques ( $3 \times (13 + 15) \times 7$ ) définissent 588 strates régulières. Deux autres strates sont fournies, une pour les contribuables avec des revenus particulièrement élevés et une pour les contribuables qui pour une raison quelconque, ne peuvent être inclus dans les autres strates. Donc, il y a un total de 590 cellules. Dans ces cellules, les coefficients d'échantillonnage varient de 1:1 à 1:200, les plus bas se situant dans les cellules de revenus tirés d'emplois dans les régions à population dense de l'Ontario et du Québec.

Globalement, le nombre de déclarations analysées constituait 3.6% du nombre total de déclarations traitées jusqu'au 6 janvier 1983, soit:

Nombre de déclarations analysées .....	15,181,095
Nombre de déclarations de l'échantillon.....	542,311

L'échantillonnage accélère l'analyse du grand nombre de déclarations produites et on a constaté qu'il donnait des résultats d'ensemble exacts; bien qu'on ne puisse espérer obtenir dans une analyse détaillée le même niveau d'exactitude que dans le cas de groupes plus importants, un taux plus élevé d'échantillonnage des régions et catégories comprenant peu d'individus tend à augmenter l'importance de ces groupes.

**Source de renseignements**—L'analyse statistique des déclarations de 1981 a été dressée aux Centres des données fiscales. Les données fondamentales de l'échantillon choisi qui avaient été reportées par perforation sur les fiches initiales de cotisation, ont été complétées par certains renseignements supplémentaires qui ont été transcrits par les employés de la statistique, reportés par perforation et réunis subséquentement aux données fondamentales. Les statistiques sont extraites des déclarations une fois celles-ci vérifiées. Une partie des déclarations fait l'objet d'une nouvelle cotisation

and printed by a computer at the Ottawa Data Centre. The source of the various statistical items is given below.

All forms referred to are for the 1981 taxation year. Two types of individual tax return forms were in use. The T1 Special form was for use by individuals filing only to receive tax credits or whose income was primarily employment income from which only usual deductions could be made. The T1 General form was for use by individuals whose tax affairs were more complicated; those who had self-employment income or capital gains or losses or dividend income; those who had less common deductions such as registered retirement savings plan or registered home ownership savings plan premiums; individuals wishing to claim exemptions for dependants other than a spouse or children or wishing to transfer deductions from their spouse, etc. Various schedules were provided for use by individuals with certain types of income or non-standard exemption claims, etc. Facsimiles of these forms can be found in the Appendix at the back of this book.

**Number of Returns (Items 1-3)**—This refers to the number of T1 Special and T1 General returns filed for the taxation or calendar year 1981. Final date for filing without penalty was April 30, 1982. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax of a dollar or more is assessed; otherwise a return is "non-taxable".

**Wages and Salaries (Item 4)**—The amount reported under this heading is the wage or salary income together with taxable allowances and benefits, directors' fees. The required information is the aggregate of amounts shown as "Total Earnings before Deductions", less any Commissions included in Total Earnings plus Directors' Fees. This figure is gross, the allowable expenses of employment being shown as Items 46 and 47.

**Commissions from Employment (Item 5)**—This item has been identified from the entry on page 1 "Commissions, if any, included in above total (Earnings)". The figure is gross, any allowable expenses claimed as a deduction from such income being included with Items 46 and 47.

**Other Employment Earnings (Item 6)**—This item consists of adult training allowances, net research grants, tips and gratuities as reported on this line of the return.

**Family Allowance (Item 7)**—This is the amount of taxable family allowance benefits reported in this area of the return.

**Unemployment Insurance Benefits (Item 8)**—This is the amount reported under this heading.

**Old Age Pension (Item 9)**—This is the amount reported as "Old Age Security Pension".

plus tard et on ne tient pas compte de tout changement qui en résulte aux fins de la statistique. Les tableaux ont été préparés et imprimés par un ordinateur au Centre des données fiscales à Ottawa. On trouvera ci-après la source des différents postes statistiques.

Toutes les formules mentionnées concernent l'année d'imposition 1981. Deux genres de déclarations d'impôt sur le revenu des particuliers ont été distribués. La formule T1 Spéciale était destinée aux particuliers qui produisaient une déclaration dans le seul but de demander des crédits d'impôt ou dont les gains provenaient essentiellement d'un revenu d'emploi sur lequel seules les déductions habituelles étaient opérées. La formule T1 Générale était destinée aux particuliers dont la situation fiscale est plus complexe, notamment ceux qui tirent un revenu d'un travail indépendant, de gains ou de pertes en capital ou de dividendes, ceux qui ont droit aux déductions moins courantes comme celles qui visent les contributions à un régime enregistré d'épargne-retraite ou un régime enregistré d'épargne-logement, ceux qui désirent demander une exemption pour personnes à charge autres que le conjoint ou des enfants ou transférer des déductions admissibles au conjoint, etc. Diverses annexes ont été destinées à l'usage de particuliers tirant certains genres de revenu ou réclamant des exemptions non uniformes, etc. Des facsimilés de ces formules figurent à l'appendice dans la dernière partie de ce livre.

**Nombre de déclarations (Postes 1-3)**—Signifie le nombre réuni des déclarations T1 Générale et T1 Spéciale produites pour l'année d'imposition ou l'année civile 1981. La date ultime de production des déclarations sans encourir de pénalités était le 30 Avril 1982. On n'a pas tenu compte des secondes déclarations produites à titre de modification d'une déclaration initiale. On considère comme déclaration «imposable» celle qui donne lieu à un impôt d'un dollar ou plus; autrement, une déclaration est «non imposable».

**Salaires et traitements (Poste 4)**—Le montant indiqué à ce poste est le revenu tiré de salaires ou traitements augmenté des allocations et prestations imposables et des jetons de présence d'administrateurs. Ce qu'il faut indiquer, c'est le total des montants figurant sous la rubrique «Gains totaux avant déductions» moins toute commission comprise dans les gains totaux plus les jetons de présence d'administrateurs. Il s'agit de chiffres bruts, les dépenses déductibles d'emploi étant comprises aux postes 46 et 47.

**Commissions d'emplois (Poste 5)**—Ce poste a été tiré de la ligne de la page 1 intitulée «Commissions incluses, s'il y a lieu, dans les (gains) totaux ci-dessus». Il s'agit d'un montant brut, toutes dépenses déductibles réclamées en déduction du revenu étant comprises dans les montants inscrits aux postes 46 et 47.

**Autres gains provenant d'un emploi (Poste 6)**—Le montant indiqué à ce poste de la déclaration comprend les allocations de formation professionnelle des adultes, le montant net des subventions à la recherche, les pourboires et les gratifications.

**Allocations familiales (Poste 7)**—Ce poste comprend les allocations familiales figurant sur la déclaration d'impôt.

**Prestations d'assurance-chômage (Poste 8)**—Il s'agit du montant déclaré sous cette rubrique.

**Pension de sécurité de la vieillesse (Poste 9)**—Il s'agit du montant déclaré comme «pension de sécurité de la vieillesse».



**CPP or QPP Benefits (Item 10)**—This is the amount reported on the line “Canada or Quebec Pension Plan benefits”.

**Other Pensions or Superannuation (Item 11)**—This is the amount reported under this heading and includes all other pension income.

**Net Business Income (Item 12)**—The net business income is found on page 1 of the return under the heading “Income from Self-Employment”. Gross business income is shown in Table 13.

**Net Professional Income (Item 13)**—This is the total of amounts shown on page 1 of the return as “Net Professional Income”. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as “wages and salaries” under item 4. The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. Gross professional income is shown in Table 13.

**Net Commission Income (Item 14)**—Information for this item has been picked up from page 1. Commission income is shown on a net basis, that is, after the deduction of expenses except in Table 13 where gross commission is also shown.

**Net Farming Income (Item 15)**—The net farming income is found on the line “Farming Income” on page 1. Gross farm income is shown in Table 13.

**Net Fishing Income (Item 16)**—The net fishing income is found on the line “Fishing Income” on page 1 of the return. Gross fishing income is shown in Table 13.

**Taxable Amount of Dividends (Item 17)**—This is the actual amount of dividends received from taxable Canadian corporations plus one-half as reported for this type of income on the return. These are before deductions are made for carrying charges. The tax credits applicable to these dividends are shown in Item 62.

Included are amounts designated as “Dividends from taxable Canadian corporations” which form part of the income allocated under an employees’ profit sharing plan, or received from an estate or trust or a personal corporation.

**Bond Interest (Item 18)**—This item represents amounts specified as bond interest in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Interest on “mortgages, notes, and other securities” is treated as mortgage interest.

**Bank Interest (Item 19)**—This is the total of all amounts specified as interest on bank or other deposits in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Unspecified interest reported on the return is also entered under this heading.

**Prestations du RPC ou du RRQ (Poste 10)**—Il s’agit du montant déclaré sous la rubrique «Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec».

**Autres pensions et pensions de retraite (Poste 11)**—Il s’agit du montant inscrit sous cette rubrique et comprend tout autre revenu tiré de pensions.

**Revenu net d’entreprise (Poste 12)**—Le revenu net d’entreprise se trouve à la page 1 sous la rubrique «Revenu provenant d’un travail pour propre compte». Le revenu brut d’entreprise est indiqué au tableau 13.

**Revenu net de profession (Poste 13)**—C’est le total des montants figurant à la page 1, sous la rubrique «Revenus professionnels». On peut le définir de façon générale comme étant le revenu tiré de l’exercice, par un contribuable à son propre compte, d’une profession libérale dans un but lucratif. Si un membre d’une profession libérale est employé à traitement annuel par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 4 «Salaires et traitements». On trouvera les principales sources de revenu provenant de professions libérales en examinant les occupations professionnelles au Tableau 3. Le revenu brut tiré de professions libérales est indiqué au Tableau 13.

**Revenu net de commissions (Poste 14)**—Les renseignements au sujet de ce poste ont été tirés de la page 1. Il s’agit du revenu net, c’est-à-dire du revenu après déduction des dépenses, sauf dans le Tableau 13, où les commissions brutes sont également indiquées.

**Revenu net de l’agriculture (Poste 15)**—Le revenu net de l’agriculture figure à la ligne intitulée «Revenus de l’agriculture» à la page 1. Le revenu brut provenant de l’agriculture est indiqué au Tableau 13.

**Revenu net de la pêche (Poste 16)**—Le revenu net de la pêche figure à la ligne intitulée «Revenus de la pêche» à la page 1. Le revenu brut provenant de la pêche se trouve au Tableau 13.

**Montant imposable de dividendes (Poste 17)**—Il s’agit du montant réel des dividendes reçus de corporations canadiennes imposables plus la moitié du montant inscrit sur la déclaration à l’égard de ce genre de revenu. Il s’agit du montant des dividendes avant déduction des frais financiers. Les crédits d’impôt qui s’appliquent à ces dividendes sont mentionnés au poste 62.

Sont également compris des montants désignés comme étant des «Dividendes de corporations canadiennes imposables» qui constituent une partie du revenu admissible en vertu d’un régime de participation des employés aux bénéfices, ou provenant d’une succession ou fiducie, ou d’une corporation personnelle.

**Intérêt obligataire (Poste 18)**—Représente les montants désignés comme étant l’intérêt obligataire dans l’«État des revenus de placements» (Annexe 4) ou dans l’«État des revenus en intérêts» (Annexe 4S). L’intérêt découlant d’«hypothèques, de billets ou d’autres titres» est assimilé à l’intérêt hypothécaire.

**Intérêt bancaire (Poste 19)**—Il s’agit du total de tous les montants stipulés comme étant l’intérêt sur les dépôts en banque ou autres dépôts dans l’«État des revenus de placements» (Annexe 4) ou dans l’«État des revenus en intérêts» (Annexe 4S). Les intérêts non précisés qui sont déclarés dans la déclaration figurent également sous cette rubrique.

**Mortgage Interest (Item 20)**—Mortgage interest is abstracted from the "Statement of Investment Income" (Schedule 4) opposite the heading "Interest from Mortgages, Notes and Other Securities".

**Income from Trusts (Item 21)**—This includes any amounts reported, whether paid or accrued, under Investment Income as "Trusts". This does not include any portion of trust income consisting of "Dividends from taxable Canadian corporations".

**Annuity Income (Item 22)**—This includes the taxable portion only of Annuity Income as reported in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S), and also payments received under an income-averaging annuity contract reported on the "Other Income" line of Page 1.

**Other Canadian Investment Income (Item 23)**—This includes amounts of Investment Income shown as "Royalties" and "All other Canadian Investment Income". This will include income from a personal corporation except for any portion segregated as "Dividends from taxable Canadian corporations", derived from schedule 4.

**Foreign Investment Income (Item 24)**—This is the total of amounts from foreign sources in the "Statement of Investment Income" (Schedule 4).

**Net Rental Income (Item 25)**—This is the total of amounts of net rental income reported on the "Rental Income" line on page 1. The gross is also shown in Table 13.

**Net Taxable Capital Gains (Item 26)**—This is the amount reported on Page 1 as "Taxable capital gains or allowable capital losses". This represents one-half the actual total capital gains or losses as reported in Schedule 2, with the amount of allowable loss limited to a maximum of \$2,000. A further analysis of the sources of capital gains is shown in Table 16.

**Miscellaneous Income (Item 27)**—This includes any amounts shown on page 1 on the "Other Income" line except payments from income averaging annuity contracts (included with Item 22). Included are alimony or separation allowances received, scholarships, fellowships, bursaries and prizes for achievement, amounts received under a guaranteed annual wage plan, taxable portion of payments from an income maintenance insurance plan.

**Total Income Assessed (Item 28)**—This is the aggregate of Items 4 to 27 inclusive. It differs from Total Income as shown on the tax return only in that allowable expenses have not been deducted from employment earnings but are shown below under "Deductions" as Items 46 and 47.

**Basic Personal Exemption (Item 29)**—This is the basic exemption of \$3,170 which all taxpayers may claim.

**Intérêt hypothécaire (Poste 20)**—L'intérêt hypothécaire est tiré de l'«État des revenus de placements» (Annexe 4) sous la rubrique «Intérêts d'hypothèques, de billets et d'autres titres».

**Revenu de fiducies (Poste 21)**—Comprend tous les montants, qu'ils soient versés ou accumulés, indiqués à titre de «Fiducies» sous la rubrique «Revenus de placements». Ceci ne comprend aucune partie du revenu de fiducies consistant en «Dividendes de corporations canadiennes imposables».

**Revenu de rentes (Poste 22)**—Comprend la fraction imposable seulement du revenu de rentes déclaré dans l'«État des revenus de placements» (Annexe 4) ou dans l'«État des revenus en intérêts» (Annexe 4S) de même que les sommes versées en vertu d'un contrat de rente à versements invariables déclarées à la ligne des «Autres revenus», à la page 1.

**Autres revenus de placements canadiens (Poste 23)**—Ceci comprend les revenus de placements qui figurent sous la rubrique «Redevances» et «Tous autres revenus de placements au Canada». Il s'agit également du revenu provenant d'une corporation personnelle, à l'exception de toute partie mise à part à titre de «Dividendes de corporations canadiennes imposables», le montant provient de l'annexe 4.

**Revenus de placements étrangers (Poste 24)**—C'est le total des montants provenant de sources étrangères déclarés dans l'«État des revenus de placements» (Annexe 4).

**Revenu net de location (Poste 25)**—Il s'agit du total des montants du revenu net de location, mentionné sous la rubrique «Revenus de location», à la page 1. Le montant brut est également indiqué au Tableau 13.

**Montant net des gains en capital imposables (Poste 26)**—Il s'agit du montant mentionné sous la rubrique «Gains en capital imposables ou pertes en capital déductibles» à la page 1. Ce montant représente la moitié du total des pertes ou gains en capital réels déclaré à l'Annexe 2, de même que le montant des pertes déductibles qui ne doit dépasser \$2,000. Une autre analyse des sources de gains en capital figure au Tableau 16.

**Revenus divers (Poste 27)**—Comprend tous montants figurant à la page 1 à la ligne intitulée «Autres revenus», à l'exception des sommes reçues en vertu d'un contrat de rentes à versements invariables (compris dans le poste 22). Sont également inclus les pensions alimentaires ou allocations de séparation, les bourses d'études, les bourses de perfectionnement, les bourses d'entretien et les prix couronnant les travaux, les montants touchés en vertu d'un régime de salaire annuel garanti et la fraction imposable des versements découlant d'un régime d'assurance de sécurité du revenu.

**Total du revenu imposé (Poste 28)**—Il s'agit du total des montants des postes 4 à 27 inclusivement. Ces montants diffèrent du «Revenu total» indiqué sur la déclaration d'impôt en ce que les dépenses admissibles n'ont pas été déduites des traitements mais sont incluses aux postes 46 et 47 à titre de «déductions».

**Exemptions personnelles de base (Poste 29)**—Il s'agit de l'exemption de base de \$3,170 que tous les contribuables peuvent réclamer.



**Age Exemption (Item 30)**—Included here is the \$1,980 age exemption which may be claimed by persons aged 65 or over in 1980.

**Married or Equivalent Exemption (Item 31)**—This is an additional exemption of \$2,780 which may be claimed by a married person if the spouse's net income in the year while married was not over \$490, or by an unmarried person who may claim the equivalent of married exemption if he supported a relative whose income was not over \$490, and who resided in the same dwelling. A reduced exemption may be claimed if the spouse's or dependant's net income was over \$490 but not over \$3,270.

**Wholly Dependent Children (Item 32)**—This is the amount of the exemption which may be claimed for each wholly dependent child. The maximum claim is \$590 for children under age 18 and \$1,090 for children age 18 or over.

**Other Dependants Exemption (Item 33)**—This is the amount claimed as spent in support of parents, grandparents, brothers or sisters, aunts or uncles resident in Canada not exceeding \$590 if the dependant was under age 18 or \$1,090 if the dependant was age 18 or over.

**Personal Exemptions (Item 34)**—This is the "Total Personal Exemptions" claimed on page 2 and is the aggregate of Items 29 to 33 inclusive. It includes the marital exemption, the exemptions for age and for dependants. The total is prorated to the period of residence in Canada.

**CPP or QPP Contributions (Item 35)**—This is the allowable deduction in respect of Canada or Quebec Pension Plan Contributions as shown on Page 2 of the T1 General return and Page 1 of the T1 Special return. The amount is net after subtracting any refund of contributions.

**Unemployment Insurance Premiums (Item 36)**—This is the amount deducted for premiums paid for unemployment insurance and withheld by the employer less any overpayment of premiums to be refunded.

**Registered Pension Plan Contributions (Item 37)**—This shows the amount deducted from wages and salaries in respect of contributions to a registered pension plan. This amount is designated as "registered pension plan contributions".

**Retirement Savings Plan Premiums (Item 38)**—This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as "Registered retirement savings plan premiums".

**Registered Home Ownership (Item 39)**—This is the amount claimed as a deduction for the "Registered home ownership savings plan contributions" area on page 2 of the return.

**Interest, Dividends and Capital Gains Deduction (Item 40)**—This deduction is equal to the lesser of the eligible amount of interest, taxable dividend and capital gains income from Canadian sources (reported on Page 2 of the return) or \$1,000.

**Exemption en raison d'âge (Poste 30)**—Est compris ici l'exemption en raison d'âge de \$1,980 que peuvent réclamer les personnes âgées de 65 ans ou plus en 1980.

**Exemption de marié ou l'équivalent (Poste 31)**—Il s'agit d'une exemption additionnelle de \$2,780 que peut réclamer une personne mariée lorsque le revenu net de son conjoint au cours de l'année, pendant le mariage, n'a pas dépassé \$490 ou que peut réclamer une personne non mariée pour le soutien d'un parent dont le revenu n'a pas dépassé \$490 et qui habitait le même logis. Une exemption réduite peut être réclamée si le revenu net du conjoint ou de la personne à charge était supérieur à \$490 mais n'excédait pas \$3,270.

**Enfants entièrement à charge (Poste 32)**—C'est le montant de l'exemption qui peut être réclamée à l'égard de chaque enfant entièrement à charge. La réclamation maximale est de \$590 pour les enfants de moins de 18 ans et de \$1,090 pour ceux de 18 ans ou plus.

**Exemption pour autres personnes à charge (Poste 33)**—C'est le montant de la réclamation au titre des dépenses d'entretien des parents, des grands-parents, des frères ou des sœurs, des tantes ou des oncles résidant au Canada. Cette exemption ne doit pas dépasser \$590 si la personne à charge était âgée de moins de 18 ans ou \$1,090 si elle était âgée de 18 ans ou plus.

**Exemptions personnelles (Poste 34)**—Il s'agit du «Total des exemptions personnelles» réclamées à la page 2 et de l'ensemble des postes 29 à 33 inclusivement. Elles comprennent l'exemption de marié, l'exemption en raison d'âge, les exemptions pour des personnes à charge. Le total est établi proportionnellement à la période de résidence au Canada.

**Cotisations au Régime de pensions du Canada (RPC) ou au Régime de rentes du Québec (RRQ) (Poste 35)**—Il s'agit de la déduction admissible à l'égard des cotisations versées au Régime de pensions du Canada ou au Régime de rentes du Québec, comme il est indiqué à la page 2 de la déclaration T1 Générale et à la page 1 de la déclaration T1 Spéciale. On obtient le montant net après soustraction de tout remboursement de cotisations.

**Primes d'assurance-chômage (Poste 36)**—Il s'agit du montant déduit relativement aux primes versées à l'égard de l'assurance-chômage et retenu par les employeurs, moins tout paiement en trop de primes devant être remboursé.

**Cotisations à un régime enregistré de pensions (Poste 37)**—Fait voir le montant déduit des traitements et salaires à titre de contributions à un régime enregistré de pensions. Ce montant est désigné sous le titre «Cotisations à une caisse de pensions enregistrée».

**Primes versées à l'égard d'un régime enregistré d'épargne-retraite (Poste 38)**—Fait voir le montant déduit du revenu à l'égard des primes versées en vertu d'un régime enregistré d'épargne-retraite. Il s'inscrit à la ligne intitulée «Primes de régime enregistré d'épargne-retraite».

**Régime enregistré d'épargne-logement (Poste 39)**—Montant de la déduction demandée à la ligne «Contributions à un régime enregistré d'épargne-logement», à la page 2 de la déclaration.

**Déduction pour intérêts, dividendes et gains en capital (Poste 40)**—Cette déduction est égale au moins élevé des trois montants suivants: le montant éligible des intérêts dividendes imposables, et gains en capital de sources situées au Canada (déclaré à la page 2 de la déclaration) ou \$1,000.



**Pension income Deduction (Item 41)**—This deduction is equal to the taxpayer's claim for the pension income deduction on Page 2 of the return.

**Union and Professional Dues (Item 42)**—This includes claims made on the line "Annual union, professional or like dues".

**Education Deduction (Item 43)**—This deduction as claimed on Page 2 is \$50 for each month during which a student was in full-time attendance at an educational institution, and may be claimed by the student and/or a supporting individual.

**Tuition Fees (Item 44)**—This is the amount claimed on this line of Page 2 as a deduction. This deduction can be made by the student only. It cannot be transferred to a supporting individual.

**Child Care Expenses (Item 45)**—This is the amount of the claim for child care expenses as shown on Page 2. A further analysis of the item will be found in Table 15.

**General Expense Allowance (Item 46)**—This deduction is 3% of employment income up to a maximum of \$500. Commission salesmen who are employees and are claiming expenses other than travel expenses are not entitled to claim this deduction.

**Other Expenses of Employment (Item 47)**—This is the amount of "Other Allowable Expenses" claimed as a deduction from "Total employment earnings" on Page 1. Included are travelling costs, costs of tools, supplies, etc. incurred in the course of employment, costs of meals and lodgings in the case of transport employees, expenses incurred by salesmen in earning commission income.

**Disability Deduction (Item 48)**—This \$1,980 claim applies to persons blind at any time during the year and persons confined to a bed or wheelchair for a substantial time each day during any 12 month period ending in the year and may be claimed by the disabled individual and/or a supporting individual.

**Standard Deductions (Item 49)**—The Act permits a Standard Deduction of \$100 from income in lieu of detailing specific claims for charitable donations and medical expenses. This item includes the amount claimed under this heading.

**Medical Claims (Item 50)**—The actual claim under the heading "Allowable Portion of Medical Expenses" is reported here. This represents the total medical expenses less 3% of net income.

**Charitable Donations (Item 51)**—This is the total of the allowable claims for "Charitable Donations". Charitable donations to a maximum of 20% of net income are an allowable deduction from net income if the claim is supported with receipts. Donations not allowed because of this limitation may be carried forward to the immediately succeeding year.

**Eligible Deductions Transferred From Spouse (Item 52)**—This is the amount shown on page 2 of the return as "eligible deductions transferred from spouse". The amount includes any age, disability, education, pension, or interest, dividends

**Déduction relative au revenu tiré d'une pension (Poste 41)**— Cette déduction est égale au montant réclamé pour revenu tiré d'une pension figurant à la page 2 de la déclaration.

**Cotisations syndicales et professionnelles (Poste 42)**—Comprend les montants réclamés à la ligne intitulée «Cotisations annuelles syndicales, professionnelles ou assimilées».

**Déduction relative aux études (Poste 43)**—Cette déduction mentionnée à la page 2 est de \$50 pour chaque mois où un étudiant fréquentait à plein temps un établissement d'enseignement, et peut être réclamée par l'étudiant et (ou) par un particulier qui subvient à ses besoins.

**Frais de scolarité (Poste 44)**—Il s'agit du montant qui est réclamé à cette ligne de la page 2 à titre de déduction. Cette déduction peut être faite par l'étudiant seulement et ne peut être transférée à un particulier qui subvient à ses besoins.

**Frais de garde d'enfants (Poste 45)**—C'est le montant de la réclamation pour frais de garde d'enfants figurant à la page 2. Une autre analyse de ce poste se trouve au tableau 15.

**Allocation de frais généraux (Poste 46)**—Cette déduction est égale à 3% du revenu provenant d'un emploi jusqu'à concurrence de \$500. Les vendeurs à commission qui sont des employés réclamant des dépenses autres que des frais de déplacement ne peuvent pas bénéficier de cette déduction.

**Autres frais découlant d'un emploi (Poste 47)**—Il s'agit du montant des «Autres frais déductibles» réclamés en déduction du «Total des gains provenant d'un emploi», à la page 1. Également compris sont les frais de voyage, le coût des outils, des fournitures, etc. engagés dans le cours de l'emploi, le coût des repas et du logement dans le cas des employés de compagnies de transport, de même que les dépenses supportées par les vendeurs à commission pour gagner leur revenu.

**Déduction pour invalidité (Poste 48)**—Cette déduction (\$1,980) concerne les personnes aveugles à quelque moment que ce soit pendant l'année et les personnes devant garder le lit ou demeurer dans un fauteuil roulant pendant la majeure partie de la journée au cours de toute période de 12 mois se terminant dans l'année et peut être réclamée par l'invalidé et/ou un particulier qui subvient à ses besoins.

**Déductions uniformes (Poste 49)**—La Loi accorde une «Déduction uniforme» de \$100 du revenu en remplacement de montants détaillés réclamés au titre de «Dons de charité» et de «Frais médicaux». Ce poste comprend le montant réclamé sous cette rubrique.

**Déductions pour frais médicaux (Poste 50)**—Le montant effectivement réclamé sous la rubrique «Tranche déductible des frais médicaux» est indiqué ici. Il correspond au total des frais médicaux moins 3% du revenu net.

**Dons de charité (Poste 51)**—C'est le total des montants déductibles au titre de «Dons de charité». Les dons de charité, jusqu'à concurrence de 20% du revenu net, constituent une déduction admissible du revenu net s'ils sont appuyés de reçus. Les dons qui ne sont pas admis par suite de cette limite peuvent être reportés à l'année suivante.

**Déductions admissibles transférées d'un conjoint à l'autre (Poste 52)**—C'est le montant qui est à la page 2 de la déclaration sous «Déductions admissibles transférées d'un conjoint à l'autre». Le montant comprend toutes déductions

and capital gains deductions transferred from the taxpayer's spouse.

**Allowable Investment Loss (Item 53)**—The allowable business investment loss is a deduction which commenced in 1979 and is the amount by which (1) the taxpayer's capital losses from the disposition of property that are a share of capital stock of a Canadian controlled private corporation or are from a debt owing to the taxpayer by that corporation with whom the taxpayer is dealing at arm's length (other than bankrupt corporations); exceeds (2) the amount of any increases in the adjusted cost base of the property disposed of relative to the rules respecting dispositions of property to a controlled corporation.

While the amount deductible is calculated similar to the rules for other capital losses, these losses are first deducted from the current year income without regard to the \$2,000 restriction applying to other capital losses.

**Other Deductions (Item 54)**—This item includes amounts claimed on this line of Page 2, consisting of moving expenses, carrying charges on investment income, alimony payments, income averaging annuity premiums, and Canada Pension Plan contributions claimed in respect of personal employees of the taxpayer. The amount also includes non-capital business losses of other years, gifts to the crown and Unemployment Insurance benefit repayments from page 2 of the return.

**Total Deductions (Item 55)**—This is the aggregate of Items 35 to 54 inclusive.

**Taxable Income Assessed (Item 56)**—This is the amount taxable after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income, item 28. It should be noted that Workmen's Compensation Payments, Veteran's Allowances, Social Assistance, Guaranteed Income Supplement, Spouse's Allowance, Welfare Payments, Mother's Allowance and Lottery Winnings are not required to be reported and are not included in income.

**Federal Tax Payable (Item 57)**—This figure is the amount of Net Federal Income Tax Payable as computed by the Department. This is after deductions have been made for the Dividend Tax Credit of 25%, the 1981 Federal Tax Reduction, Foreign Tax Credits, and the addition of 43% Surtax for persons not resident in Canada.

**Provincial Tax Payable (Item 58)**—This is the amount of Provincial Tax Payable as computed by the Department. Persons resident on the 31st December, 1981, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province, even if the province of residence

relatives à l'âge, invalidité, études, déductions pour intérêts, dividendes et gains en capital, déductions relatives au revenu tiré d'une pension, qui sont transférées entre conjoints.

**Perte déductible au titre d'un placement d'entreprise (Poste 53)**

—La perte déductible au titre d'un placement d'entreprise est une déduction, accordée pour la première fois en 1979, qui correspond à l'excédent (1) des pertes en capital d'un contribuable provenant de la disposition d'un bien qui est une action du capital-actions d'une corporation privée dont le contrôle est canadien ou d'un montant qui lui est dû par une corporation avec laquelle il n'a pas de lien de dépendance (autres que les corporations en faillite), sur (2) le montant de toute augmentation dans le prix de base rajusté du bien qui a fait l'objet de la disposition en vertu des règles sur les dispositions de biens en faveur d'une corporation contrôlée.

Bien que le montant déductible soit calculé selon les règles applicables aux autres pertes en capital, les pertes au titre d'un placement d'entreprise sont d'abord déduites du revenu de l'année courante sans tenir compte de la limite de \$2,000 qui s'applique aux autres pertes en capital.

**Autres déductions (Poste 54)**—Ce poste comprend les montants réclamés à cette ligne de la page 2, c'est-à-dire, les frais de déménagement, les frais financiers sur le revenu de placements, les pensions alimentaires, les primes versées en vertu d'un contrat de rentes à versements invariables, et les cotisations au Régime de pensions du Canada réclamées à l'égard des employés personnels d'un contribuable. Ce poste comprend aussi les pertes autres que des pertes en capital d'autres années, les dons à la Couronne et des remboursements de prestations d'assurance chômage provenant de la page 2 de la déclaration.

**Total des déductions (Poste 55)**—Il s'agit du total des postes 35 à 54 inclusivement.

**Revenu imposable établi (Poste 56)**—Il s'agit du montant imposable après déduction de toutes les exemptions et allocations. Le code de revenu utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce chiffre, mais bien sur le revenu total, poste 28. Il n'est pas nécessaire de déclarer les indemnités d'accidents du travail, les pensions d'invalidité de guerre, l'assistance sociale, le supplément de revenu garanti, les prestations de bien-être social, les allocations aux mères nécessiteuses et les gains de loteries, qui ne sont pas compris dans le revenu.

**Impôt fédéral à payer (Poste 57)**—C'est le montant d'impôt net sur le revenu à payer, calculé par le Ministère, une fois les déductions opérées relativement au dégrèvement pour dividendes de 25%, de la réduction d'impôt fédéral en 1981, du dégrèvement pour impôts étrangers et de la surtaxe additionnelle de 43% frappant les personnes ne résidant pas au Canada.

**Impôt provincial à payer (Poste 58)**—C'est le montant d'impôt provincial à payer calculé par le Ministère. Les personnes, qui résidaient au 31 décembre 1981 dans une province autre que le Québec, sont assujetties à l'impôt provincial sur le revenu portant sur le revenu gagné dans la province de résidence et au taux qui s'applique à cette province. Le revenu gagné dans une province autre que la province de résidence est assujetti à l'impôt provincial sur le



is Quebec. These Provincial Income Taxes are collected by the Federal Government on behalf of agreeing provinces. The Province of Quebec collects its own income tax. The amounts shown as Provincial Tax Payable are after any deductions have been made for foreign tax credits or for provincial tax reduction but are not reduced by provincial tax credits.

**Total Tax Payable (Item 59)**—This is the total of the amounts of Federal Tax Payable and Provincial Tax Payable. (Items 57 and 58).

**Canada Pension Plan Contributions (Item 60)**—This item covers the total contributions to the Canada Pension Plan payable by the individual on employment earnings and self-employed earnings. The figure is net of refunds of Canada Pension Plan Overpayment. Contributions to the Quebec Pension Plan are excluded from this item.

**Basic Federal Tax (Item 61)**—This is the amount of the Basic Federal Tax as calculated by the Department. It represents the Total Federal Income Tax on the taxable income plus any tax adjustments and less dividend tax credit. It is before deductions have been made for the 1981 tax reductions, and adding Surtax for individuals not subject to Provincial Income Tax.

**Dividend Tax Credit (Item 62)**—This is the amount computed as allowable dividend tax credit, which is 25% of taxable amount of dividends from taxable Canadian corporations, not exceeding the total federal income tax after adjustments.

**Investment Tax Credit (Item 63)**—This is the amount deducted from the total tax as the allowable investment tax credit on page 4 of the return.

**Child Tax Credit (Item 64)**—This credit is available to all recipients of the Family Allowance. It is \$261 per eligible child reduced by 5% of family net income over \$23,470. Shown under this heading is the total amount allowed for this credit. A further analysis of this credit is given in Tables 17 and 18.

### *The 1981 Rate Structure:*

The tax structure was revised in 1972 as a result of tax reform legislation with new personal exemptions and a new rate schedule being introduced. The old age security and social development tax were absorbed in the new rate schedule.

The 1981 rates of federal income tax will be found in Schedule 1 reproduced in the Appendix of this book "Facsimiles of 1981 Individual Income Tax Return Forms".

revenu qui s'applique à cette province, même si la province de résidence est le Québec. Ces impôts provinciaux sur le revenu sont perçus par le gouvernement fédéral au nom des provinces qui ont signé l'entente. La province de Québec perçoit son propre impôt sur le revenu. Les montants indiqués sous le titre «Impôt provincial à payer» ont été établis après l'application des dégrèvements pour impôts étrangers ou de la réduction d'impôt provincial, mais ils ne sont pas diminués par des crédits d'impôt provinciaux.

**Impôt total à payer (Poste 59)**—C'est le total des montants de l'«impôt fédéral à payer» et de l'«impôt provincial à payer». (Postes 57 et 58).

**Cotisations au Régime de pensions du Canada (Poste 60)**—Ce poste comprend le total des cotisations payables par les particuliers au Régime de pensions du Canada sur les gains provenant d'un emploi et sur les gains tirés d'un travail autonome. Le montant a été diminué des remboursements de paiements en trop versés au Régime de pensions du Canada. Les cotisations au Régime de rentes du Québec ne sont pas comprises dans le présent poste.

**Impôt fédéral de base (Poste 61)**—Il s'agit du montant d'impôt fédéral de base, calculé par le Ministère. Il représente le total de l'impôt fédéral sur le revenu frappant le revenu imposable, plus tous rajustements d'impôt et moins le dégrèvement pour dividendes. C'est le montant obtenu avant que la déduction à titre de réduction d'impôt en 1981 et lorsque la surtaxe imposée aux particuliers non assujettis à l'impôt provincial sur le revenu a été ajoutée.

**Dégrèvement au titre des dividendes (Poste 62)**—C'est le montant calculé à titre de dégrèvement pour dividendes admissibles, qui est de 25% de la fraction imposable des dividendes de corporations canadiennes imposables, ne dépassant pas le total de l'impôt fédéral sur le revenu après rajustements.

**Dégrèvement pour impôts à l'investissement (Poste 63)**—C'est le montant déduit de l'impôt total au titre des dégrèvements accordés à la page 4 de la déclaration.

**Crédit d'impôt pour enfants (Poste 64)**—Ce crédit est offert à tous les bénéficiaires d'allocations familiales. Il est de \$261 par enfant admissible, moins 5% de la fraction du revenu familial en sus de \$23,470. Figure sous cette rubrique le montant total accordé pour ce crédit. Une autre analyse de ce crédit figure aux tableaux 17 et 18.

### *Taux de l'impôt de 1981:*

A la suite de la réforme fiscale, la structure de l'impôt a été révisée en 1972 de façon à prévoir de nouvelles exemptions personnelles et un nouveau barème de taux. L'impôt de sécurité de la vieillesse et l'impôt de progrès social ont été inclus dans le nouveau barème de taux.

Le taux de l'impôt fédéral sur le revenu pour 1981 figure à l'Annexe 1, dans la section suivante de la présente brochure, sous la rubrique «Fac-similés de formules de Déclarations d'impôt sur le revenu des particuliers de 1981».



The provincial and territorial rates as a percentage of basic Federal Tax are as follows:

Newfoundland	58 %
Prince Edward Island	52.5%
Nova Scotia	52.5%
New Brunswick	55.5%
Ontario	46 %
Manitoba	54 %
Saskatchewan	52 %
Alberta	38.5%
British Columbia	44 %
Northwest Territories	43 %
Yukon	43 %

The Federal-Provincial Fiscal Arrangements Act continued in effect with provincial taxes calculated as a percentage of Basic Federal Tax. For those provinces which made agreements under the Federal-Provincial Fiscal Arrangements Act, and on whose behalf the federal government agreed to collect the provincial income tax, a provincial income tax was levied. No provincial income tax was collected by the federal government on behalf of the Province of Quebec which collects its own income taxes. Individuals not resident in Canada are required to add a surtax equal to 43% of their "Reduced Basic Federal Tax" because they are not subject to provincial income tax.

Les taux provinciaux et territoriaux, comme un pourcentage de l'impôt fédéral de base, comme suite:

Terre Neuve	58 %
Île du Prince-Édouard	52.5%
Nouvelle-Écosse	52.5%
Nouveau-Brunswick	55.5%
Ontario	46 %
Manitoba	54 %
Saskatchewan	52 %
Alberta	38.5%
Colombie-Britannique	44 %
Territoires du Nord-Ouest	43 %
Yukon	43 %

La Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces a été maintenue en vigueur; les impôts provinciaux sont calculés comme pourcentage de l'impôt fédéral de base. Un impôt provincial sur le revenu a été institué par les provinces ayant conclu un accord en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces et pour le compte desquelles le gouvernement fédéral a accepté de percevoir l'impôt provincial sur le revenu. Aucun impôt provincial sur le revenu n'a été perçu par le gouvernement fédéral pour le compte de la province de Québec, puisqu'elle administre son propre régime de perception. Les particuliers résidant hors du Canada sont tenus d'ajouter une surtaxe égale à 43% de l'«Impôt fédéral de base réduit» parce qu'ils sont exonérés de l'impôt provincial sur le revenu.

## Description of Basic Tables

### GENERAL NOTE:

To ensure the confidentiality of taxfilers two conditions may be applied to taxation statistics. In all tables, breakdowns with less than ten taxfilers do not show any figures in that breakdown. These figures are, however, included in all sub-totals and overall totals. Then, for tables where all returns and taxable returns are analyzed separately (Tables 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), a check on the number of non-taxable filers is done. For the breakdowns with less than ten non-taxable filers, the number of taxfilers in that breakdown is rounded to the nearest ten for the all-return table and the corresponding taxable-return table. The appropriate subtotal counts are edited as well. The equivalent amounts are not edited.

TABLE 1 — GENERAL STATEMENT BY PROVINCE

This table consists of statistics on the major components of income and tax-related items by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. *In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the residence of the taxfiler was located on 31st December 1981, as reported on the first page of the return except in the case of multiple jurisdiction returns (i.e. returns of business men and professionals who earn income in more than one province) which are handled as all returns in other tables. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Non-residents". In all other provincial tables, the allocation is on the basis of the taxfiler's address at the time of filing. The amounts of Federal Tax Payable, and Provincial Tax Payable, are as assessed.*

TABLE 2 — ALL RETURNS BY INCOME CLASS

In this table all returns are classified according to the size of total income assessed. Under each income class heading there are two columns. The first column indicates the occurrence or number of all returns which had the item in question and the second column indicates the dollar amount involved for the tax returns in the income class. Each income class contains returns with total income starting at the lower limit of the income range up to but not including the upper limit of the range. For example, the income class marked \$1,500 to \$2,000 includes all returns with total incomes of \$1,500 or more up to but not including incomes of \$2,000. Some returns with less than \$3,000 income are taxable which requires an explanation since normally the exemptions are at least \$3,170. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions prorated to the same period and (3) certain returns which are taxable only in respect of lump sum pension payments which

## Description des tableaux de base

### REMARQUE GÉNÉRALE:

Pour sauvegarder la nature confidentielle des renseignements sur les contribuables, on a pu apporter certaines modifications dans les statistiques fiscales. Dans tous les tableaux, les subdivisions comptant moins de dix contribuables ne figurent pas dans les données indiquées mais celles-ci figurent néanmoins dans les totaux partiels et dans les totaux généraux. Ainsi dans le cas de tableaux où toutes les déclarations et les déclarations imposables sont analysées séparément (tableaux 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), le nombre de contribuables non imposables est vérifié. Dans le cas d'une subdivision comptant moins de dix contribuables non imposables, le nombre de déclarants de la subdivision est arrondi à la dizaine la plus près pour le tableau de toutes les déclarations et pour le tableau correspondant des déclarations imposables. Le calcul des totaux partiels appropriés est aussi modifié, mais les montants équivalents ne le sont pas.

TABLEAU 1 — ÉTAT GÉNÉRAL, PAR PROVINCE

Ce tableau renferme des statistiques, par province, sur les principaux éléments de revenu et les postes liés à l'impôt. Les statistiques sur les déclarations imposables et les déclarations non imposables sont données à la fois séparément et globalement. *Ce n'est que dans ce tableau que la répartition des déclarations par province ou territoire se fonde sur la province ou le territoire de résidence du déclarant au 31 décembre 1981, indiqué à la première page de sa déclaration; cependant les déclarations à administrations multiples (par ex., les déclarations des personnes d'affaires et des membres de professions libérales gagnant leur revenu dans plus d'une province) sont traitées comme toutes les déclarations dans les autres tableaux. Si le contribuable résidant à l'extérieur du Canada au 31 décembre, sa déclaration a été attribuée, dans ce tableau, à la colonne «Non-résidents». Dans tous les autres tableaux qui font état de données par province, la répartition est faite d'après l'adresse du déclarant au moment où ce dernier a produit sa déclaration. Les montants d'«impôt fédéral à payer» et d'«impôt provincial à payer» correspondent aux cotisations établies.*

TABLEAU 2 — TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total établi. Chaque rubrique de catégorie de revenu comprend deux colonnes: la première indique le nombre de déclarations faisant état du poste en question et la seconde, le montant en dollars se rapportant aux déclarations d'impôt de cette catégorie de revenu. Dans chaque catégorie de revenu, le montant du revenu total commence à la limite inférieure du palier de revenu mais n'atteint pas la limite supérieure. La catégorie de \$1,500 à \$2,000, par exemple, comprend toutes les déclarations indiquant un revenu total de \$1,500 à \$2,000 exclusivement. Certaines déclarations qui font état d'un revenu inférieur à \$3,000 sont imposables; il faut en expliquer la raison, puisque normalement les exemptions s'élèvent à au moins \$3,170. Voici les cas où cela se produit: (1) certains non-résidents du Canada produisent une déclaration à l'égard du revenu gagné au Canada et n'ont pas droit aux exemptions personnelles; (2) les particuliers qui résident au Canada pendant seulement une partie de l'année d'imposition et qui sont imposés sur le revenu gagné pendant qu'ils résidaient au



are excluded from the total income under transitional provisions of the Act. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. A small portion of returns in the higher income classes may be classified as non-taxable. This can arise because business or farm losses of earlier years may offset the current year's income, or because of such factors as foreign tax credits, unusual medical expenses, allowable deductions from investment income or gifts to the Crown. For similar data on taxable returns only see Table 2A.

**TABLE 2A — TAXABLE RETURNS BY INCOME CLASS**

In this table taxable returns are classified according to the size of total income assessed. Under each income class heading there are two columns. The first column indicates the occurrence or number of taxable returns which had the item in question and the second column indicates the dollar amount involved for the taxable returns in the income class. Each income class contains returns with total income starting at the lower limit of the income range up to but not including the upper limit of the range. For example, the income class marked \$1,500 to \$2,000 includes all returns with total income of \$1,500 or more up to but not including incomes of \$2,000. Some returns with less than \$3,000 income are taxable which requires an explanation since normally the exemptions are at least \$3,170. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals residents in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions prorated to the same period and (3) certain returns which are taxable only in respect of lump sum pension payments which are excluded from the total income under transitional provisions of the Act. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. For similar data on all returns see Table 2.

**TABLE 3 — ALL RETURNS BY OCCUPATION**

In this table all returns are classified according to occupation. Under each occupation group heading there are two columns: number and amount as described in Table 2. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform.

Professionals as classified here are *self-employed persons with professional fees as their principal source of income*. Professionals earning the major part of their income in the form of salary are classified as employees. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The

Canada doivent calculer au prorata leurs exemptions pour la même période; et (3) certains contribuables ne sont imposés que sur les paiements forfaitaires de pension qui sont exclus du revenu total en vertu des dispositions transitoires de la Loi. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Une faible proportion des déclarations des catégories de revenu plus élevé peuvent être classées comme non imposables. Cela se produit lorsque des pertes commerciales ou agricoles d'années antérieures réduisent le revenu de l'année courante ou lorsque certains éléments, comme les dégrèvements pour impôts étrangers, les frais médicaux exceptionnels, les déductions admissibles du revenu de placement et les dons à la Couronne, entrent en ligne de compte. Pour des données semblables sur les déclarations imposables seulement, se reporter au Tableau 2A.

**TABLEAU 2A — DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU**

Dans ce tableau, les déclarations imposables sont classées selon l'importance du revenu total établi. Chaque rubrique de catégorie de revenu comprend deux colonnes: la première indique le nombre de déclarations imposables faisant état du poste en question et la seconde, le montant en dollars se rapportant aux déclarations imposables de cette catégorie de revenu. Dans chaque catégorie de revenu, le montant du revenu total commence à la limite inférieure du palier mais n'atteint pas la limite supérieure. La catégorie de \$1,500 à \$2,000, par exemple, comprend toutes les déclarations indiquant un revenu total de \$1,500 à \$2,000 exclusivement. Certaines déclarations qui font état d'un revenu inférieur à \$3,000 sont imposables; il faut en expliquer la raison, puisque habituellement les exemptions s'élèvent à au moins \$3,170. Voici les cas où cela se produit: (1) certains non-résidents du Canada produisent une déclaration à l'égard du revenu gagné au Canada et n'ont pas droit aux exemptions personnelles; (2) les particuliers qui résident au Canada pendant seulement une partie de l'année d'imposition et qui sont imposés sur le revenu gagné pendant qu'ils résidaient au Canada doivent calculer au prorata leurs exemptions pour la même période; et (3) certains contribuables ne sont imposés que sur les paiements forfaitaires de pension qui sont exclus du revenu total en vertu des dispositions transitoires de la Loi. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Pour des données semblables sur l'ensemble des déclarations, se reporter au Tableau 2.

**TABLEAU 3 — TOUTES LES DÉCLARATIONS, PAR PROFESSION**

Dans ce tableau, toutes les déclarations sont classées selon la profession du contribuable. Chaque rubrique de groupe de profession comprend deux colonnes: la première indique le nombre de déclarations imposables et la seconde le montant en dollars, comme c'est le cas au Tableau 2. Le classement se fonde principalement sur la façon dont le contribuable gagne son revenu, plutôt que sur le genre de travail qu'il fait. Nous avons choisi ce genre de classement, car, à notre avis, la source de revenu est une méthode systématique et uniforme de classement, alors que la description que font plusieurs particuliers de leur travail ne l'est pas.

Les membres de professions libérales dont il est question ici sont des personnes établies à leur compte dont la principale source de revenu consiste en des honoraires professionnels. Les



classification "Other professionals" includes such professionals as nurses, physiotherapists, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, and investment counsellors. The large employee class has been subdivided according to whether the taxfiler is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. The classification "Salesmen" includes only those reporting "Commission Income from Self-Employment" as their principal source of income. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Included in "Unclassified" are those whose principal source of income is alimony or certain miscellaneous types of incomes such as hunters, trappers and guides.

**TABLE 3A — TAXABLE RETURNS BY OCCUPATION**

In this table taxable returns are classified according to occupation. The definition of table content is as described for Table 3.

**TABLE 4 — ALL RETURNS BY AGE AND SEX**

In this table all returns are classified by sex within age groups. Under each sex category within an age group there are two columns: number and amount as described in Table 2. Age and sex are derived from information on the first page of the return. Returns with no reported date of birth are not analyzed separately but are included in the Grand Total. A more detailed age analysis is shown in Tables 9 and 9A.

**TABLE 4A — TAXABLE RETURNS BY AGE AND SEX**

In this table taxable returns are classified by sex within age groups. The definition of table content is as described for Table 4.

**TABLE 5 — ALL RETURNS BY CITIES OR PLACE OF RESIDENCE**

In this table, returns are classified according to the address on the return at the time of filing. Taxable returns and all returns are presented in alternate columns. Eighty-eight selected major urban centres, provinces, territories and outside Canada are included in this table.

membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme d'un salaire font partie de la catégorie des employés. Ainsi, il est probable que le nombre de médecins, avocats, etc. indiqué dans ce tableau soit moindre que le nombre indiqué dans les répertoires de professions. La catégorie «Autres professions libérales» comprend les infirmières, physiothérapeutes, ostéopathes, chiropraticiens, arpenteurs, vétérinaires, fiscalistes, et conseillers en placements. La vaste catégorie des employés a été subdivisée, selon que le déclarant est employé d'une entreprise, d'une institution ou école ou d'un organisme gouvernemental quelconque. Les personnes travaillant pour des particuliers ou des agriculteurs, de même que les employés ne pouvant être inclus dans une autre catégorie, figurent parmi les «Employés non classés». Les employés des sociétés de la Couronne sont classés comme employés d'entreprises et non comme «Employés du gouvernement fédéral». La catégorie «Instituteurs et professeurs» ne comprend pas le personnel non-enseignant des écoles et collèges. La catégorie des vendeurs ne comprend que les personnes qui déclarent un revenu de commissions d'un travail indépendant comme principale source de revenu. Les propriétaires ou associés d'entreprises, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Un propriétaire qui exploite deux différents genres d'entreprises est classé selon l'entreprise qui lui rapporte le revenu brut le plus élevé. Les particuliers dont le revenu provient surtout de la location de biens immobiliers sont regroupés sous le titre «Propriétaires d'immeubles». La catégorie «Non classés» comprend les contribuables dont la principale source de revenu est une pension alimentaire, ou ceux qui touchent divers genres de revenu, notamment les chasseurs, les trappeurs et les guides.

**TABEAU 3A — DÉCLARATIONS IMPOSABLES, PAR PROFESSION**

Dans ce tableau, les déclarations imposables sont classées selon la profession du contribuable. Le contenu de ce tableau est défini au Tableau 3.

**TABEAU 4 — TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE**

Dans ce tableau, toutes les déclarations sont classées par groupes d'âge, selon le sexe. Chaque catégorie de sexe, dans un groupe d'âge donné, renferme deux colonnes: le nombre de déclarations et les montants dont elles font état, conformément à la description du Tableau 2. Les données sur l'âge et le sexe sont tirées des renseignements qui figurent à la première page de la déclaration. Les déclarations qui ne renferment aucune date de naissance ne sont pas analysées séparément, mais elles sont comprises dans le total global. Les Tableaux 9 et 9A donnent une analyse plus détaillée, selon l'âge.

**TABEAU 4A — DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE**

Dans ce tableau, les déclarations imposables sont classées par groupes d'âge, selon le sexe. Le contenu de ce tableau est défini au Tableau 4.

**TABEAU 5 — TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE**

Dans ce tableau, les déclarations sont classées d'après l'adresse qui est indiquée sur la déclaration au moment de la production. Les déclarations imposables et toutes les déclarations sont présentées dans deux colonnes. Ce tableau renferme des statistiques pour 88 principaux centres urbains,

Cities defined as metropolitan areas are in accordance with definitions employed in the 1976 Census. However, they include only the areas within the county or Census Division in which they are mainly situated and exclude areas in adjacent counties. In a few instances the census metropolitan area has been subdivided, namely, Halifax and Dartmouth, Quebec and Lévis, Ottawa and Hull, Vancouver and New Westminster. This detailed analysis is only available for those centres in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 1, Part 2. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the federal government does not collect provincial income tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.

**TABLE 6 — ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME**

This table provides a distribution by total income class of all returns, taxable and non-taxable, according to marital status for tax purposes and number of dependants. For tax purposes, a person is classified as married if either married exemption or equivalent to married exemption is claimed. Otherwise, a person is classified as single. The number of dependants reflects the number of wholly dependent children and other dependants claimed for exemptions. However, the number does not include spouses or dependants claimed in order to establish married or equivalent exemptions.

There are some taxpayers that are taxed as married but whose incomes are less than the amount of the exemption allowed for a married person. These are persons whose spouses received income in excess of \$490 but not over \$3,270. The result is a reduced married exemption. For similar data on taxable returns only see Table 6A.

Prior to the 1983 edition of Taxation Statistics, this table was Table 6A.

**TABLE 6A — TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME**

This table provides a distribution by total income class of all taxable returns, according to marital status for tax purposes and number of dependants. The definition of table content is the same as that of Table 6. For similar data on all returns see Table 6.

Prior to the 1983 edition of Taxation Statistics, this table was Table 6.

pour les provinces, les territoires et l'extérieur du Canada.

Les villes qui sont désignées comme des régions métropolitaines le sont en conformité avec les définitions utilisées dans le recensement de 1976. Toutefois, elles ne comprennent que les régions à l'intérieur du comté ou de la division de recensement où elles sont principalement situées et ne renferment pas les régions des comtés adjacents. Dans certains cas, les régions métropolitaines du recensement, notamment Halifax et Dartmouth, Québec et Lévis, Ottawa et Hull, Vancouver et New Westminster ont été subdivisées. Comme l'indique le tableau, seul un certain nombre de centres urbains dans chaque province ont fait l'objet d'une telle analyse détaillée. Les contribuables qui résident ailleurs qu'aux endroits mentionnés sont regroupés sous la rubrique «Autres endroits» de la province en question. La ventilation du nombre de déclarations, selon le revenu, pour chaque ville indiquée dans ce tableau, est donnée dans le Tableau 1, Partie 2. Il convient de noter que ce tableau indique des montants d'«Impôt provincial à payer» par des résidents de la province de Québec, bien que le gouvernement fédéral ne perçoive pas l'impôt provincial sur le revenu pour le compte de cette province. Ces montants se rapportant aux résidents du Québec sont perçus sur le revenu gagné dans d'autres provinces.

**TABEAU 6 — TOUTES LES DÉCLARATIONS, SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

Ce tableau classe toutes les déclarations imposables et non imposables d'après la catégorie du revenu total, l'état civil aux fins de l'impôt et le nombre de personnes à charge. Aux fins de l'impôt, une personne est considérée comme mariée si elle demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e). Sinon, elle est classée comme célibataire. Le nombre de personnes à charge comprend le nombre d'enfants entièrement à charge et les autres personnes à charge pour lesquelles le contribuable demande une exemption, mais non son conjoint ou les personnes à sa charge pour lesquels il demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e).

Il y a certains déclarants qui sont tenus, aux fins de l'impôt, comme mariés, mais dont les revenus sont inférieurs au montant de l'exemption admise pour une personne mariée. Il s'agit de personnes dont le conjoint a reçu un revenu supérieur à \$490, mais inférieur à \$3,270. Dans ces cas, l'exemption de marié(e) est réduite. Le Tableau 6A renferme des données semblables sur les déclarations imposables seulement.

Avant l'édition de Statistique Fiscale de 1983, ce tableau correspondait au tableau 6A.

**TABEAU 6A — DÉCLARATIONS IMPOSABLES, SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

Ce tableau donne une répartition, par catégorie de revenu total, de toutes les déclarations imposables, d'après l'état civil aux fins de l'impôt, et le nombre de personnes à charge. Le contenu de ce tableau est défini au Tableau 6. Le Tableau 6 renferme des données semblables sur toutes les déclarations.

Avant l'édition de Statistique Fiscale de 1983, ce tableau correspondait au Tableau 6.



**TABLE 6B — ALL RETURNS BY MARITAL STATUS AND SEX**

In this table all returns both taxable and non-taxable are classified by sex and by *actual* marital status in addition to the classification by marital status for tax purposes. The information concerning actual marital status has been tabulated from the entry on page 1 of the tax return describing taxpayer's marital status as of December 31 of the taxation year. Analysis is presented for the groups "single", "married", "widowed or divorced" and "other". In this table, taxfilers who are separated are included in "widowed or divorced".

**TABLE 7 — ALL RETURNS BY PROVINCE AND INCOME**

In this table the taxable returns and all returns for each province have been distributed by total income class. Allocation to a province is based on the taxfiler's address at the time of filing as reported on the first page of the tax return.

**TABLE 8 — ALL RETURNS BY PROVINCE AND OCCUPATION**

In this table all returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on taxable returns only see Table 8A

**TABLE 8A—TAXABLE RETURNS BY PROVINCE AND OCCUPATION**

In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on all returns see Table 8.

**TABLE 9 — ALL RETURNS BY PROVINCE AND AGE**

In this table all returns both taxable and non-taxable are arranged by the province of residence at the time of filing. Age is derived from date of birth on the first page of the return. Within each province, age breakdown is presented, beginning with "under 18" and running to "over 75", with a separate group for those whose age was unstated. Those living outside one of the ten provinces are included in the totals for Canada. For similar data on taxable returns only see Table 9A.

Prior to the 1983 edition of Taxation Statistics, this table was Table 9A.

**TABLE 9A — TAXABLE RETURNS BY PROVINCE AND AGE**

In this table the taxable returns are arranged by the province of residence. The content of this table is as defined in Table 9.

Prior to the 1983 edition of Taxation Statistics, this table was Table 9.

**TABLEAU 6B — TOUTES LES DÉCLARATIONS, SELON L'ÉTAT CIVIL ET LE SEXE**

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées d'après le sexe et le véritable état civil du déclarant, en plus de son état civil aux fins de l'impôt. Les renseignements concernant le véritable état civil sont tirés de la section de la première page de la déclaration d'impôt qui donne l'état civil du contribuable au 31 décembre de l'année d'imposition. L'analyse porte sur les groupes «Célibataires», «Mariés», «Veufs ou divorcés» et «Non indiqué». Dans ce tableau, les déclarants séparés font partie de la catégorie «Veufs ou divorcés».

**TABLEAU 7 — TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU**

Dans ce tableau, les déclarations imposables et toutes les déclarations de chaque province sont classées par catégorie du revenu total. Le classement se fonde sur l'adresse du déclarant qui figure à la première page de sa déclaration d'impôt au moment de la production.

**TABLEAU 8 — TOUTES LES DÉCLARATIONS, PAR PROVINCE ET PROFESSION**

Dans ce tableau, toutes les déclarations de chaque province sont classées par catégorie de profession. L'adresse du contribuable lors de la production de sa déclaration détermine la répartition faite à chaque province. Les groupes de profession sont définis au Tableau 3. Le Tableau 8A renferme des données semblables sur les déclarations imposables seulement.

**TABLEAU 8A—DÉCLARATION IMPOSABLES, PAR PROVINCE ET PROFESSION**

Dans ce tableau, les déclarations imposables de chaque province sont classées par catégorie de profession. L'adresse du contribuable lors de la production de sa déclaration détermine la répartition faite à chaque province. Les groupes de profession sont définis au Tableau 3. Le Tableau 8 renferme des données semblables sur l'ensemble des déclarations.

**TABLEAU 9 — TOUTES LES DÉCLARATIONS, PAR PROVINCE ET ÂGE**

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées selon la province de résidence du déclarant lors de la production de sa déclaration. Les données sur l'âge sont tirées de la section de la date de naissance sur la première page de la déclaration. Pour chaque province, les données sont classées selon l'âge des contribuables, à partir des «Moins de 18 ans» jusqu'aux «Plus de 75 ans»; un groupe distinct renferme les données sur les déclarants dont l'âge n'est pas précisé. Les déclarants qui ne vivent pas dans l'une des dix provinces sont inclus dans les totaux pour le Canada. Le Tableau 9A renferme des données semblables sur les déclarations imposables seulement.

Avant l'édition de Statistique Fiscale de 1983, ce Tableau correspondait au Tableau 9A.

**TABLEAU 9A — DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET ÂGE**

Dans ce tableau, toutes les déclarations imposables sont classées selon la province de résidence. Le contenu de ce tableau est défini au Tableau 9.

Avant l'édition de Statistique Fiscale de 1983, ce tableau correspondait au Tableau 9.



**TABLE 10 — ALL RETURNS BY AGE, SEX AND INCOME**

This table shows, for each of twelve age groups and for the total, the numbers and incomes for each sex by income groups for taxable returns and for all returns. "All returns" combines the figures for taxable and non-taxable returns.

The incomes referred to in this table are total incomes assessed.

**TABLE 11 — ALL RETURNS BY AGE, SEX AND OCCUPATION**

This table shows for each of twelve age groups and for the total, the numbers and the incomes received by each sex in the major occupational groups. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

**TABLE 12 — ALL RETURNS BY OCCUPATION AND INCOME**

This table shows the distribution of taxable returns and all returns for each of thirty-five occupational groups by ranges of total income. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

**TABLE 13 — DISTRIBUTION OF GROSS AND NET INCOME BY PROVINCE**

This table shows the amount of gross income reported by taxpayers and its relation to the net income reported in the tax returns.

Where the return is for a partner in a business or other type of enterprise, the partner's percentage share of the net income was recorded, and the corresponding share of the gross income of the partnership was used in compiling this table.

In some instances the gross income was not obtainable but in each case the net was extracted and identified as a "net", for which the corresponding gross was not available. However, in the cases where the capital cost allowance was reported the gross was estimated to be the sum of the net income and the capital cost allowance. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance as specified in the Capital Cost Allowance schedule (Schedule 8) under the heading "Capital Cost Allowance for 1981", column 7, and, for farmers or fishermen, the total of the entries in column 6 of the separate schedule, has been accumulated and shown for each province and for each type of income in this table. As in the case of the gross income, the reported capital cost allowance is increased by an inflation factor to compensate for figures not originally available.

The capital cost allowance attributed to a partner is the total of the partner's claim in wholly owned assets, plus his share in the claim of the partnership.

Both taxable and non-taxable returns are included in this

**TABLEAU 10 — TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LE REVENU**

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble, le nombre de déclarations imposables et de toutes les déclarations et le montant de revenu dont elles font état, selon le sexe et la catégorie de revenu. La rubrique «Toutes les déclarations» renferme des données sur les déclarations imposables et non imposables.

Les revenus indiqués dans ce tableau correspondent au total du revenu établi.

**TABLEAU 11 — TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LA PROFESSION**

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble, le nombre de déclarations et le montant des revenus dont elles font état, selon le sexe et les principales catégories de profession. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes de profession sont définis au Tableau 3.

**TABLEAU 12 — TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU**

Ce tableau donne une répartition des déclarations imposables et de toutes les déclarations pour chacun des trente-cinq groupes de profession, selon les paliers de revenu total. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes de profession sont définis au Tableau 3.

**TABLEAU 13 — RÉPARTITION DU REVENU BRUT ET DU REVENU NET PAR PROVINCE**

Ce tableau indique le montant de revenu brut que déclarent les contribuables et le rapport qui existe entre celui-ci et le revenu net figurant dans les déclarations.

Lorsqu'il s'agit de la déclaration d'un associé dans une entreprise commerciale ou dans un autre genre d'entreprise, la part de revenu net de l'associé a été compilée, et la fraction correspondante du revenu brut de la société en nom collectif a été incluse dans les calculs dont fait état ce tableau.

Dans certains cas, il a été impossible d'obtenir le montant de revenu brut. Le revenu net a quand même été calculé et désigné comme revenu «net» pour lequel le revenu brut correspondant ne pouvait être obtenu. Cependant, dans les cas où une déduction pour amortissement a été demandée, le revenu brut est tenu comme le total du revenu net et de la déduction pour amortissement. Dans le calcul définitif, on a augmenté le montant du revenu brut pour tenir compte des chiffres qui n'avaient pu être obtenus à l'origine. Le pourcentage de cette augmentation a été calculé de la façon suivante: pour chaque genre de revenu donné, on a établi le rapport entre le revenu brut et le revenu net dans une même province; le revenu net auquel ne correspond aucun revenu brut a ensuite été augmenté selon le rapport obtenu, afin d'en arriver au revenu brut non déclaré. Dans ce tableau, on a réuni et réparti par province et par catégorie de revenu le montant de la déduction pour amortissement, indiqué à la colonne 7 «Déduction pour amortissement de 1981», de l'Annexe 8 et, dans le cas des agriculteurs et des pêcheurs, le total des montants figurant dans la colonne 6 de l'annexe distincte. Comme dans le cas du revenu brut, la déduction pour amortissement est rajustée selon un coefficient d'inflation afin de tenir compte des chiffres ne pouvant être obtenus à l'origine.

La déduction pour amortissement attribuée à un associé

table. Returns with addresses outside Canada are included in the totals for Canada.

**TABLE 14 — ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES**

In this table all returns taxable and non-taxable are distributed by income classes and allowed personal exemptions and the incomes of spouse and dependants are analyzed. The data have been tabulated from the "Claim for Personal Exemptions" on Page 2 of the return and also from the "Additional Personal Exemptions" on Schedule 6.

The items tabulated here have already been defined in the description of items 29 to 33 earlier in the text. The following additional notes cover the treatment of personal exemptions in this table:

Non-residents and certain others not entitled to claim personal exemptions are excluded. Only those taxed as single and claiming the basic personal exemption are counted under the heading "Single—Basic Personal Exemption". Those claiming Age and Disability Exemptions are also included in the counts under either Single or Married or Equivalent Exemptions. Income of dependants are recorded only to a maximum of 5 dependants; if there are more than 5, the five largest incomes are recorded.

Persons claiming exemptions for wholly dependent children are dealt with separately under the \$590 and \$1,090 claims and these in turn are subdivided into those claiming the maximum or the reduced exemption. The \$590 exemption is reduced if the dependant earns in excess of \$2,090 and the \$1,090 exemption is reduced if the dependant, 18 or older, earns in excess of \$2,180. The number of returns claiming from one to 6 or more wholly dependent children is tabulated and placed in the second final column. From this amount the total number of dependants is tabulated and shown in the final column.

**TABLE 15 — ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES**

In this table taxable returns and all returns taxable and non-taxable with allowed child care expenses in Schedule 5 are distributed by income class. Expenses may be claimed either by a working mother or by a father who was single, a widower, divorced or separated, or whose wife was infirm or in an institution. In each class the number of children claimed, total payments for care and allowable deductions for child care expenses are shown. Also shown are the number of taxfilers with allowed deductions under Limitation A, B, C or allowed the total amount of payments as described in Schedule 5.

**TABLE 16 — ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES**

This table analyzes the principal sources of capital gain or loss as reported in Schedule 2, "Summary of Dispositions of Capital Property". The net gain or loss reported on the three major items—shares, real estate and bonds, and other properties—are distributed by income class and broad occupation class. The remaining three items—information slips, personal

correspond au total de la déduction de l'associé à l'égard des biens détenus en propriété exclusive plus sa part de la déduction relative à la société en nom collectif.

Ce tableau tient compte des déclarations imposables et non imposables. Les déclarations portant une adresse à l'extérieur du Canada sont comprises dans les totaux pour le Canada.

**TABLEAU 14 — TOUTES LES DÉCLARATIONS, SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU**

Dans ce tableau, toutes les déclarations imposables et non imposables sont classées selon les catégories de revenu et les exemptions personnelles admises. On y retrouve une analyse des revenus du conjoint et des personnes à charge. Les données ont été tirées de la section «Demande d'exemptions personnelles» à la page 2 de la déclaration et de l'Annexe 6 «Exemptions personnelles supplémentaires».

Les définitions des postes qui y sont analysés correspondent à celles des postes 29 à 33 dans le présent texte. Les observations supplémentaires suivantes expliquent comment les exemptions personnelles ont été traitées dans ce tableau.

Les non-résidents et certaines autres personnes n'ayant pas droit aux exemptions personnelles sont exclus. Seules les personnes imposées à titre de célibataire qui demandent l'exemption personnelle de base sont groupées sous la rubrique «Célibataires—Exemptions personnelles de base». Les personnes qui demandent l'exemption en raison d'âge ou la déduction pour invalidité sont comprises soit sous la rubrique «Célibataire» ou «Exemption de marié ou l'équivalent». Les revenus des personnes à charge, jusqu'à concurrence de 5, y sont inscrits; s'il y en a plus de 5, seuls les cinq revenus les plus élevés entrent en ligne de compte.

Les demandes d'exemption pour des enfants entièrement à charge sont divisées en deux catégories distinctes de \$590 et de \$1,090, subdivisées en deux autres catégories, les demandes d'exemption maximum et les demandes d'exemption réduite. L'exemption de \$590 est réduite si le revenu de la personne à charge dépasse \$2,090 et l'exemption de \$1,090 l'est si le revenu de la personne à charge, âgée de 18 ans ou plus, est supérieur à \$2,180. Le nombre de déclarations faisant état de demandes d'exemption pour 1 à 6 enfants ou plus entièrement à charge est calculé et figure dans l'avant-dernière colonne. Le nombre total de personnes à charge est ensuite calculé et indiqué dans la dernière colonne.

**TABLEAU 15 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMIS**

Ce tableau indique, par catégorie de revenu, le nombre de déclarations imposables et de toutes les déclarations, imposables et non imposables, qui font état, à l'Annexe 5, de frais de garde d'enfants. Ces frais peuvent être déduits par une mère qui travaille ou un père qui est célibataire, veuf, divorcé ou séparé ou dont la femme est atteinte d'incapacité ou est placée dans une institution. Pour chaque catégorie, le nombre d'enfants inscrits, le total des sommes versées pour la garde des enfants et les déductions admissibles de frais de garde d'enfants sont indiqués. On y retrouve également le nombre de déclarants dont les déductions sont admissibles selon les limites A, B, C ou dont le montant total des paiements, figurant à l'Annexe 5 est admis.

**TABLEAU 16 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE GAINS EN CAPITAL IMPOSABLES OU DE PERTES EN CAPITAL DÉDUCTIBLES**

Dans ce tableau, on retrouve une analyse des principales sources de gains ou de pertes en capital déclarés à l'Annexe 2 «Sommaire des dispositions de biens en immobilisations». Les pertes ou les gains en capital nets déclarés aux trois principaux postes actions, biens immeubles et obligations et



use property and listed personal property are here combined under the heading "All Other Gains or Losses". Total capital gain or loss from all sources has been segregated into gains and losses, and likewise for the taxable gain or allowable loss field. The total capital gain or loss of this table does not take into account the previous years' reserve that are carried over, nor the current year reserve to be carried over into the future years. Therefore, the taxable capital gain cannot be calculated by taking one-half of the total capital gain of this table. Allowable capital losses are limited to \$2,000 maximum in the current year as the excess may be carried over to reduce taxable capital gains and other income in future years.

**TABLE 17—CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS**

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 10, according to actual marital status and number of children eligible for the credit. The family net income is defined here as the aggregate of the net incomes of the claimant and the spouse (if applicable).

**TABLE 18—CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS**

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 10, according to province of residence. The family net income is defined as the aggregate of the net incomes of the claimant and the spouse (if applicable).

autres biens sont classés par catégorie de revenu et par catégorie générale d'emploi. Les autres postes, gains ou pertes selon les feuillets de renseignements, biens à usage personnel et biens personnels désignés sont groupés ici sous la rubrique «Tous autres gains ou pertes». Le total des gains ou des pertes en capital de toute provenance a été divisé en gains et pertes; il en est de même pour les gains imposables et les pertes déductibles. Le total des gains ou des pertes en capital qui figure dans ce tableau ne tient pas compte des réserves reportées des années antérieures, ni de la réserve de l'année courante qui sera reportée ultérieurement. Par conséquent, le gain en capital imposable ne peut être calculé en fonction de la moitié du total du gain en capital dont fait état ce tableau. Les pertes en capital déductibles sont limitées à un maximum de \$2,000 dans l'année courante, puisque l'excédent peut être reporté ultérieurement en vue de réduire les gains en capital imposables et les autres revenus.

**TABEAU 17 — CRÉDIT D'IMPÔT POUR ENFANTS, SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE**

Ce tableau donne une répartition, par catégorie de revenu net de la famille, de toutes les déclarations faisant état à l'Annexe 10 d'un crédit d'impôt pour enfants admissible, d'après le véritable état civil et le nombre d'enfants admissibles. Le revenu net de la famille est défini ici comme le total des revenus nets du demandeur et de son conjoint, s'il y a lieu.

**TABEAU 18 — CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE ET CATÉGORIE DE REVENU NET DE LA FAMILLE**

Ce tableau donne une répartition, par catégorie de revenu net total de la famille, de toutes les déclarations faisant état à l'Annexe 10 d'un crédit d'impôt pour enfants d'après la province de résidence. Le revenu net de la famille est défini comme le total des revenus nets du demandeur et de son conjoint, s'il y a lieu.





# **Summary Tables of Individual Statistics**

These Summary Tables are  
based upon taxable and all  
income tax returns

# **Tableaux récapitulatifs de la statistique concernant les particuliers**

Ces tableaux récapitulatifs,  
sont basés sur toutes les  
déclarations d'impôt, et les  
déclarations imposables.



## SUMMARY TABLE 1

## RETURNS BY 100 SELECTED CITIES — 1981

Cities Arranged Alphabetically and Showing Position in order of Average Income  <i>Villes énumérées par ordre alphabétique et leur rang selon le revenu moyen</i>	ALL RETURNS <i>TOUTES LES DÉCLARATIONS</i>					TAXABLE RETURNS <i>DÉCLARATIONS IMPOSABLES</i>		
	RANK <i>RANG</i>	Number of Returns <i>Nombre de déclara- tions</i>	Average Income <i>Revenu moyen</i>	Total Income <i>Revenu total</i>	Total Tax Payable <i>Impôt total à payer</i>	Number of Returns <i>Nombre de déclara- tions</i>	Average Income <i>Revenu moyen</i>	Total Income <i>Revenu total</i>
				(\$000)	(\$000)			(\$000)
Anjou, Qué.....	53	21,744	14,947	325,013	35,921	15,936	19,248	306,747
Barrie, Ont.....	60	31,412	14,572	457,767	71,295	21,334	19,792	422,261
Beauport, Qué.....	91	31,735	13,270	421,129	42,441	21,540	18,171	391,423
Belleville, Ont.....	69	29,302	14,285	418,580	63,534	19,712	19,596	386,286
Brampton, Ont.....	33	95,104	16,381	1,557,948	271,460	72,745	20,483	1,490,044
Brandon, Man.....	96	31,032	12,384	384,311	52,906	17,835	18,529	330,479
Brantford, Ont.....	77	51,274	14,051	720,457	109,428	34,715	19,074	662,167
Brossard, Qué.....	17	30,357	17,264	524,109	63,484	22,475	22,304	501,285
Burlington, Ont.....	6	71,613	18,548	1,328,286	244,871	52,672	23,946	1,261,300
Calgary, Alta.-Alb.....	3	417,185	19,932	8,315,663	1,478,935	326,363	24,216	7,903,269
Cambridge, Ont.....	80	51,390	14,028	720,912	109,067	36,429	18,380	669,586
Charlesbourg, Qué.....	54	39,277	14,853	583,405	64,016	27,413	20,088	550,691
Châteauguay, Qué.....	51	21,774	15,127	329,377	36,260	15,508	20,139	312,321
Chatham, Ont.....	62	30,120	14,480	436,141	68,255	20,214	19,957	403,426
Chicoutimi, Qué.....	100	35,474	11,214	397,833	54,071	23,131	20,195	467,135
Cornwall, Ont.....	97	31,270	12,375	386,991	56,763	19,427	17,993	349,555
Dartmouth, N.S.—N.É.....	64	49,004	14,417	706,536	116,090	37,984	18,037	685,119
Dollard des Ormeaux, Qué.....	4	21,697	19,381	420,519	52,956	16,390	24,585	402,952
Drummondville, Qué.....	98	26,205	12,349	323,624	30,436	17,009	17,219	292,878
Edmonton, Alta.-Alb.....	10	368,460	18,031	6,643,870	1,131,580	284,361	22,175	6,305,816
Etobicoke, Ont.....	7	110,785	18,399	2,038,430	369,697	84,827	22,786	1,932,897
Fredericton, N.B.—N.-B.....	75	36,109	14,110	509,512	79,871	27,351	17,835	487,814
Gatineau, Qué.....	67	44,004	14,311	629,773	67,482	30,995	19,165	594,036
Granby, Qué.....	94	28,231	12,727	359,313	34,807	18,999	17,267	328,065
Guelph, Ont.....	52	50,466	15,048	759,417	121,120	35,238	20,033	705,958
Halifax, N.S.—N.É.....	45	75,081	15,332	1,151,175	188,471	60,071	18,319	1,100,491
Hamilton, Ont.....	66	201,670	14,363	2,896,774	455,869	137,409	19,568	2,688,828
Hull, Qué.....	73	34,693	14,154	491,068	51,824	24,303	18,755	455,824
Jonquière, Qué.....	76	33,618	14,106	474,220	49,413	21,592	20,513	442,920
Kamloops, B.C.—C.B.....	30	43,126	16,621	716,803	120,525	30,315	22,112	670,329
Kelowna, B.C.—C.B.....	49	49,619	15,230	755,704	114,362	32,403	21,103	683,821
Kingston, Ont.....	58	56,700	14,678	832,297	132,877	37,764	20,347	768,419
Kitchener, Ont.....	59	93,320	14,598	1,362,323	208,706	66,635	18,992	1,265,598
Lachine, B.C.—C.B.....	79	23,801	14,042	334,222	34,141	16,825	18,366	309,014
Langley, B.C.—C.B.....	31	38,408	16,591	637,235	106,666	26,574	22,264	591,647
La Salle, Qué.....	63	48,756	14,424	703,288	73,070	36,406	18,195	662,431
Laval, Qué.....	50	165,310	15,186	2,510,437	279,472	117,715	20,093	2,365,263
Lethbridge, Alta.—Alb.....	22	36,828	16,931	623,542	95,899	27,147	21,489	583,383
London, Ont.....	44	168,781	15,345	2,589,973	417,812	119,266	20,250	2,415,201
Longueuil, Qué.....	88	76,171	13,591	1,035,277	107,259	52,743	18,325	966,559
Markham, Ont.....	1	59,994	21,411	1,284,557	245,347	45,400	26,859	1,219,401
Medicine Hat, Alta.—Alb.....	21	26,644	17,038	453,981	72,621	19,276	22,159	427,144
Mississauga, Ont.....	11	202,093	17,789	3,595,048	655,583	155,125	22,134	3,433,616
Moncton, N.B.—N.-B.....	93	39,604	13,082	518,114	77,909	29,199	16,874	492,722
Montréal, Qué.....	65	651,885	14,385	9,377,415	988,647	451,329	19,063	8,603,940
Montréal-Nord, Qué.....	95	52,133	12,611	657,466	64,258	35,578	17,071	607,382
Moose Jaw, Sask.....	48	22,878	15,235	348,564	55,045	16,045	20,140	323,162
Nanaimo, B.C.—C.B.....	38	32,976	16,074	530,064	87,423	22,630	21,795	493,230
Nepean, Ont.....	12	32,881	17,757	583,889	103,327	24,166	22,957	554,783
New Westminster, B.C.—C.B.....	42	29,943	15,377	460,459	75,046	21,017	20,356	427,832
Niagara Falls, Ont.....	78	45,816	14,046	643,563	99,543	29,539	19,789	584,569
North Bay, Ont.....	83	33,168	13,665	453,247	68,922	21,306	19,509	415,664
North Vancouver, B.C.—C.B.....	5	68,186	19,153	1,306,002	237,615	51,804	23,935	1,239,937
North York, Ont.....	8	275,837	18,348	5,061,136	904,620	205,179	23,199	4,760,083
Oakville, Ont.....	2	48,468	19,982	968,496	187,306	35,904	25,638	920,519
Oshawa, Ont.....	40	75,584	15,630	1,181,430	198,637	53,527	20,783	1,112,456
Ottawa, Ont.....	9	255,346	18,075	4,615,479	810,824	188,081	23,223	4,367,810
Peterborough, Ont.....	72	46,158	14,166	653,892	98,328	30,892	19,420	599,949
Pickering, Ont.....	16	25,541	17,369	443,645	79,550	19,285	21,999	424,256
Pierrefonds, Qué.....	25	22,164	16,839	373,225	43,664	16,329	21,705	354,437
Pointe-aux-Trembles, Qué.....	89	21,879	13,575	297,026	31,125	15,148	18,392	278,614
Port Coquitlam, B.C.—C.B.....	18	21,663	17,235	373,381	66,222	16,071	22,088	354,980
Prince Albert, Sask.....	57	21,510	14,726	316,768	50,571	14,689	19,943	292,949
Prince George, B.C.—C.B.....	24	48,438	16,889	818,086	144,805	34,626	22,436	776,903
Québec, Qué.....	61	111,472	14,568	1,623,980	172,815	76,120	19,657	1,496,318
Red Deer, Alta.—Alb.....	19	32,881	17,166	564,445	94,034	24,639	21,538	530,675

## DÉCLARATIONS — 100 VILLES CHOISIES — 1981

Cities Arranged Alphabetically and Showing Position in order of Average Income  <i>Villes énumérées par ordre alphabétique et leur rang selon le revenu moyen</i>	ALL RETURNS <i>TOUTES LES DÉCLARATIONS</i>					TAXABLE RETURNS <i>DÉCLARATIONS IMPOSABLES</i>		
	RANK <i>RANG</i>	Number of Returns <i>Nombre de déclara- tions</i>	Average Income <i>Revenu moyen</i>	Total Income <i>Revenu total</i> (\$000)	Total Tax Payable <i>Impôt total à payer</i> (\$000)	Number of Returns <i>Nombre de déclara- tions</i>	Average Income <i>Revenu moyen</i>	Total Income <i>Revenu total</i> (\$000)
Regina, Sask.....	23	106,765	16,930	1,807,623	311,863	79,720	21,387	1,705,033
Repentigny, Qué.....	32	22,210	16,575	368,149	43,607	16,089	21,875	351,949
Richmond Hill, Ont.....	13	24,218	17,750	429,891	75,774	18,169	22,357	406,216
Sarnia, Ont.....	15	44,192	17,388	768,421	139,875	31,090	23,277	723,691
Saskatoon, Sask.....	36	101,297	16,123	1,633,226	273,094	72,890	20,946	1,526,772
Sault-Ste-Marie, Ont.....	39	54,048	15,822	855,177	147,705	36,869	21,871	806,366
Scarborough, Ont.....	37	279,894	16,082	4,501,524	754,694	210,529	20,235	4,260,087
Sherbrooke, Qué.....	87	51,728	13,600	703,504	70,650	34,791	18,470	642,598
St. Catharines, Ont.....	43	79,062	15,366	1,214,919	199,483	52,683	21,374	1,126,061
St-Hubert, Qué.....	86	36,108	13,611	491,501	51,199	24,928	18,591	463,450
St-Hyacinthe, Qué.....	84	24,789	13,650	338,382	32,871	16,760	18,167	304,485
St-Jean-sur-Richelieu, Qué.....	92	22,611	13,148	297,311	29,845	15,211	18,002	273,830
St. John, N.B.—N.-B.....	90	51,370	13,493	693,167	107,877	38,390	17,284	663,544
St. John's, Nfld.—T.-N.....	70	56,873	14,210	808,172	142,313	43,718	17,812	778,730
St-Léonard, Qué.....	81	46,694	13,877	648,017	66,195	34,653	17,572	608,928
St. Thomas, Ont.....	82	22,942	13,839	317,500	46,710	15,849	18,472	292,775
Ste. Foye, Qué.....	26	45,583	16,815	766,494	91,162	32,075	22,457	720,324
Stoney Creek, Ont.....	41	26,186	15,553	407,279	66,839	18,860	20,347	383,747
Sudbury, Ont.....	55	59,634	14,808	883,094	144,359	39,133	20,889	817,472
Sydney, N.S.—N.É.....	99	23,168	12,289	284,720	42,449	16,821	16,087	270,600
Thunder Bay, Ont.....	35	76,507	16,167	1,236,965	211,026	54,228	21,418	1,161,464
Timmins, Ont.....	56	28,667	14,754	422,970	70,548	18,610	21,217	394,857
Toronto, Ont.....	29	728,810	16,677	12,154,770	2,086,488	525,099	21,581	11,332,676
Trois-Rivières, Qué.....	71	36,853	14,184	522,736	55,649	24,099	19,917	479,991
Vancouver, B.C.—C.B.....	14	315,954	17,423	5,505,130	941,977	224,820	22,807	5,127,502
Verdun, Qué.....	85	36,909	13,614	502,515	51,117	25,311	18,274	462,542
Vernon, B.C.—C.B.....	46	24,983	15,252	381,063	58,001	16,508	20,975	346,259
Victoria, B.C.—C.B.....	27	149,687	16,740	2,505,863	395,593	107,200	21,644	2,320,256
Waterloo, Ont.....	28	34,039	16,679	567,760	92,986	24,096	21,870	526,983
Welland, Ont.....	68	30,136	14,310	431,255	68,954	19,707	20,226	398,607
Whitby, Ont.....	20	23,774	17,163	408,052	72,193	17,609	22,035	388,025
Windsor, Ont.....	47	127,019	15,248	1,936,792	311,107	83,605	21,046	1,759,613
Winnipeg, Man.....	74	412,994	14,136	5,838,305	926,043	269,494	19,631	5,290,706
York, Ont.....	34	67,829	16,191	1,098,232	183,703	51,146	20,277	1,037,113

Note: For the 1983 edition of Taxation Statistics, changes were made to this table to consider all cities separately. In prior editions, some cities had been grouped and presented under one locality name. As a result, a city in this table may refer to a different geographical area from the locality of the same name in prior editions.

Cities included in this table have a population of 21,000 or more taxfilers for the 1981 tax year. Consequently, the average incomes here are not necessarily the 100 highest average incomes in Canada. Further information is available on these and other localities in basic table 5 and geographic tables 1 and 2.

The ranking in this table is based on the average income of all returns. The information was collected from our universe master file and is not from our sample used to tabulate statistics for the other tables. Therefore, there will be some differences between this data and information tabulated in table 5.

Note: Dans l'édition de Statistique Fiscale de 1983, ce tableau a été modifié afin d'indiquer toutes les villes séparément. Dans des éditions antérieures, certaines villes avaient été regroupées et présentées sous le nom d'une seule localité. Par conséquent, le nom d'une ville qui figure sur ce tableau peut se rapporter à une région géographique différente de la localité portant le même nom dans des éditions antérieures.

Les villes incluses dans ce tableau sont celles avec une population de 21,000 et plus déclarants pour 1981. Conséquemment, le revenu moyen dans ce tableau n'est pas nécessairement le plus haut au Canada. On peut obtenir d'autres informations sur ces villes et autres localités dans le tableau de base 5 et dans les tableaux géographiques 1 et 2.

Le rang dans ce tableau est selon le revenu moyen. L'information a été tirée de notre dossier général et non de l'échantillon servant pour les autres tableaux, c'est pourquoi ce tableau est différent du tableau 5.



## SUMMARY TABLE 2 — TABLEAU RECAPITULATIF 2

## ALL RETURNS BY INCOME CLASSES — 1981

## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU — 1981

INCOME CLASS BASED ON TOTAL INCOME	NUMBER	% of Grand Total Cumulative	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL				
			Total Income (In Millions)	% of Grand Total Cumulative	Taxable Income (In Millions)	Federal Tax (In Millions)	% of Grand Total	% of Grand Total Cumulative	Effective Rate on Total Income	Effective Rate on Taxable Income
CATÉGORIE DE REVENU D'APRÈS LE REVENU TOTAL	NOMBRE	% cumulatif du total global	Revenu total (en millions)	% cumulatif du total global	Revenu imposable (en millions)	Impôt Fédéral (en millions)	% du total global	% cumulatif du total global	Taux effectif sur le revenu total	Taux effectif sur le revenu imposable
Loss and Nil . . . . .	866,514	5.71	\$ 386.4	.17-	\$ .	\$ .				.49
\$ 1 to-\$ 1,000 . . . . .	575,869	9.50	279.2	.05-	.2	.2				.52
1,000 to-\$ 1,500 . . . . .	253,681	11.17	315.4	.09	.5	.5				.47
1,500 to-\$ 2,000 . . . . .	239,408	12.75	417.8	.27	1.7	1.7				.25
2,000 to-\$ 2,500 . . . . .	237,291	14.31	532.9	.50	3.6	3.6				.40
2,500 to-\$ 3,000 . . . . .	303,156	16.31	827.7	.85	3.5	3.5				.70
3,000 to-\$ 3,500 . . . . .	283,757	18.18	922.4	1.24	4.1	4.1				1.04
3,500 to-\$ 4,000 . . . . .	272,754	19.98	1,023.8	1.68	43.4	.2			.01	.35
4,000 to-\$ 4,500 . . . . .	282,236	21.84	1,197.9	2.19	114.9	.1			.01	.10
4,500 to-\$ 5,000 . . . . .	287,795	23.73	1,367.2	2.78	211.1	.2			.02	.10
5,000 to-\$ 5,500 . . . . .	298,679	25.70	1,566.6	3.45	336.8	.8		.01	.05	.23
5,500 to-\$ 6,000 . . . . .	290,223	27.61	1,669.5	4.16	399.1	5.3	.02	.03	.32	1.32
6,000 to-\$ 6,500 . . . . .	293,099	29.54	1,828.6	4.94	495.1	14.0	.06	.08	.77	2.83
6,500 to-\$ 7,000 . . . . .	282,584	31.41	1,906.8	5.76	579.5	24.9	.10	.18	1.31	4.30
7,000 to-\$ 7,500 . . . . .	279,807	33.25	2,026.4	6.62	666.1	36.1	.14	.33	1.78	5.42
7,500 to-\$ 8,000 . . . . .	275,194	35.06	2,133.4	7.53	771.5	49.7	.20	.53	2.33	6.44
8,000 to-\$ 8,500 . . . . .	274,762	36.87	2,265.5	8.50	876.4	64.2	.26	.78	2.83	7.33
8,500 to-\$ 9,000 . . . . .	278,967	38.71	2,441.9	9.55	999.0	82.1	.33	1.11	3.36	8.22
9,000 to-\$ 9,500 . . . . .	260,847	40.43	2,411.0	10.58	1,034.1	92.3	.37	1.48	3.83	8.92
9,500 to-\$ 10,000 . . . . .	273,698	42.23	2,667.9	11.72	1,209.4	115.9	.47	1.95	4.35	9.59
10,000 to-\$ 10,500 . . . . .	265,138	43.98	2,716.1	12.88	1,287.9	131.7	.53	2.48	4.85	10.22
10,500 to-\$ 11,000 . . . . .	253,220	45.65	2,721.8	14.04	1,341.0	145.0	.58	3.06	5.33	10.81
11,000 to-\$ 11,500 . . . . .	257,413	47.34	2,894.4	15.28	1,482.5	168.1	.67	3.73	5.81	11.34
11,500 to-\$ 12,000 . . . . .	249,030	48.98	2,926.6	16.53	1,547.2	182.8	.73	4.47	6.25	11.82
12,000 to-\$ 12,500 . . . . .	249,884	50.63	3,060.6	17.84	1,651.0	200.8	.81	5.27	6.56	12.16
12,500 to-\$ 13,000 . . . . .	249,913	52.28	3,185.5	19.20	1,762.3	223.0	.89	6.17	7.00	12.65
13,000 to-\$ 13,500 . . . . .	241,897	53.87	3,204.7	20.57	1,801.4	232.5	.93	7.10	7.26	12.91
13,500 to-\$ 14,000 . . . . .	242,852	55.47	3,338.4	21.99	1,912.5	252.7	1.01	8.11	7.57	13.21
14,000 to-\$ 14,500 . . . . .	237,825	57.04	3,388.5	23.44	1,980.1	267.7	1.07	9.19	7.90	13.52
14,500 to-\$ 15,000 . . . . .	226,248	58.53	3,336.5	24.87	1,971.8	272.8	1.09	10.28	8.18	13.84
15,000 to-\$ 15,500 . . . . .	223,712	60.00	3,410.6	26.33	2,035.4	285.6	1.15	11.43	8.38	14.03
15,500 to-\$ 16,000 . . . . .	226,762	61.49	3,570.9	27.85	2,169.9	310.1	1.24	12.67	8.68	14.29
16,000 to-\$ 16,500 . . . . .	211,799	62.89	3,440.8	29.32	2,110.3	304.8	1.22	13.89	8.86	14.44
16,500 to-\$ 17,000 . . . . .	203,401	64.23	3,407.4	30.78	2,088.1	305.1	1.22	15.12	8.95	14.61
17,000 to-\$ 17,500 . . . . .	197,055	65.53	3,400.1	32.23	2,113.7	313.0	1.26	16.37	9.20	14.81
17,500 to-\$ 18,000 . . . . .	192,021	66.79	3,408.5	33.69	2,131.0	319.0	1.28	17.65	9.36	14.97
18,000 to-\$ 18,500 . . . . .	187,480	68.03	3,421.3	35.15	2,171.7	329.6	1.32	18.98	9.63	15.18
18,500 to-\$ 19,000 . . . . .	189,597	69.28	3,555.0	36.67	2,274.3	349.3	1.40	20.38	9.82	15.36
19,000 to-\$ 19,500 . . . . .	181,467	70.47	3,492.1	38.16	2,254.8	349.2	1.40	21.78	10.00	15.49
19,500 to-\$ 20,000 . . . . .	174,346	71.62	3,444.0	39.63	2,246.2	351.1	1.41	23.19	10.20	15.63
20,000 to-\$ 20,500 . . . . .	176,330	72.78	3,570.0	41.16	2,341.9	368.8	1.48	24.67	10.33	15.75
20,500 to-\$ 21,000 . . . . .	171,140	73.91	3,550.8	42.68	2,342.7	372.3	1.49	26.16	10.49	15.89
21,000 to-\$ 21,500 . . . . .	167,033	75.01	3,548.8	44.19	2,351.5	375.8	1.51	27.67	10.59	15.98
21,500 to-\$ 22,000 . . . . .	162,776	76.08	3,540.3	45.71	2,366.7	381.0	1.53	29.19	10.76	16.10
22,000 to-\$ 22,500 . . . . .	157,874	77.12	3,512.5	47.21	2,362.2	385.2	1.55	30.74	10.97	16.31
22,500 to-\$ 23,000 . . . . .	156,451	78.15	3,559.2	48.73	2,394.9	390.6	1.57	32.31	10.97	16.31
23,000 to-\$ 24,000 . . . . .	287,536	80.05	6,754.7	51.61	4,595.1	755.0	3.03	35.34	11.18	16.43
24,000 to-\$ 25,000 . . . . .	271,557	81.84	6,649.5	54.46	4,561.5	758.6	3.04	38.38	11.41	16.63
25,000 to-\$ 26,000 . . . . .	248,902	83.48	6,345.9	57.17	4,397.9	738.0	2.96	41.34	11.63	16.78
26,000 to-\$ 27,000 . . . . .	230,239	84.99	6,100.2	59.78	4,256.3	722.6	2.90	44.24	11.85	16.98
27,000 to-\$ 28,000 . . . . .	209,533	86.37	5,763.9	62.24	4,039.8	691.9	2.78	47.01	12.00	17.13
28,000 to-\$ 29,000 . . . . .	191,424	87.63	5,454.3	64.57	3,847.6	669.2	2.68	49.70	12.27	17.39
29,000 to-\$ 30,000 . . . . .	174,333	88.78	5,141.6	66.77	3,650.8	639.0	2.56	52.26	12.43	17.50
30,000 to-\$ 32,500 . . . . .	362,605	91.17	11,311.8	71.60	8,118.3	1,442.0	5.78	58.05	12.75	17.76
32,500 to-\$ 35,000 . . . . .	280,579	93.02	9,452.9	75.64	6,874.5	1,253.4	5.03	63.07	13.26	18.23
35,000 to-\$ 37,500 . . . . .	213,290	94.43	7,719.2	78.94	5,677.8	1,058.5	4.25	67.32	13.71	18.64
37,500 to-\$ 40,000 . . . . .	161,800	95.49	6,259.5	81.62	4,638.0	891.8	3.58	70.90	14.25	19.23
40,000 to-\$ 45,000 . . . . .	217,938	96.93	9,207.7	85.55	6,903.1	1,360.5	5.46	76.36	14.78	19.71
45,000 to-\$ 50,000 . . . . .	126,409	97.76	5,978.7	88.11	4,568.2	921.9	3.70	80.05	15.42	20.18
50,000 to-\$ 60,000 . . . . .	137,045	98.66	7,449.9	91.29	5,808.1	1,183.3	4.75	84.80	15.88	20.37
60,000 to-\$ 70,000 . . . . .	65,185	99.09	4,205.9	93.09	3,332.6	697.1	2.80	87.60	16.57	20.92
70,000 to-\$ 80,000 . . . . .	39,922	99.36	2,977.1	94.36	2,378.1	510.2	2.05	89.64	17.14	21.45
80,000 to-\$ 90,000 . . . . .	25,626	99.52	2,166.9	95.28	1,761.5	389.5	1.56	91.21	17.97	22.11
90,000 to-\$ 100,000 . . . . .	17,086	99.64	1,617.3	95.98	1,319.9	301.8	1.21	92.42	18.66	22.87
100,000 to-\$ 150,000 . . . . .	35,149	99.87	4,178.5	97.76	3,406.1	810.4	3.25	95.67	19.39	23.79
150,000 to-\$ 200,000 . . . . .	10,095	99.93	1,722.1	98.50	1,395.7	352.8	1.42	97.08	20.49	25.27
200,000 to-\$ 250,000 . . . . .	4,103	99.96	908.9	98.89	717.2	191.6	.77	97.85	21.08	26.72
250,000 and over-et plus . . . . .	5,800	100.00	2,606.7	100.00	1,782.7	535.5	2.15	100.00	20.54	30.04
TOTAL . . . . .	15,179,141	100.00	233,993.7	100.00	148,274.1	24,928.3	100.00	100.00	10.65	16.81

Note: For further information see Tables 2, 2A, 7, 10, 12.

Remarque: Pour plus amples renseignements voir tableaux 2, 2A, 7, 10, 12.

Please note: This table is now an analysis by all returns rather than by taxable returns, as was done prior to the 1979 edition of Taxation Statistics.

A remarquer: Ce tableau est maintenant une analyse par toutes les déclarations plutôt que par déclarations imposables comme avant l'édition de Statistique fiscale de 1979.



## SUMMARY TABLE 3 — TABLEAU RÉCAPITULATIF 3

ALL RETURNS BY OCCUPATION — 1981  
TOUTES LES DÉCLARATIONS, PAR OCCUPATION — 1981

OCCUPATION  OCCUPATION	NUMBER  NOMBRE	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL		
		Average Income  Revenu moyen	Total Income (In Millions)  Revenu total (en millions)	% of Grand Total  % du total global	Average Tax  Impôt moyen	Federal Tax (In Millions)  Impôt fédéral (en millions)	% of Grand Total  % du total global
Self-Employed Doctors & Surgeons—Médecins et chirurgiens à leur compte....	30,542	\$ 66,722	\$ 2,037.8	.87	\$ 13,969	\$ 426.6	1.71
Self-Employed Dentists—Dentistes à leur compte.....	7,892	60,139	474.6	.20	12,302	97.1	.38
Self-Employed Lawyers & Notaries—Avocats et notaires à leur compte.....	16,124	53,123	856.5	.36	10,032	161.8	.64
Self-Employed Engineers & Architects—Ingénieurs et architectes à leur compte.....	4,041	40,001	161.6	.06	6,953	28.1	.11
Self-Employed Accountants—Comptables à leur compte.....	10,733	38,406	412.2	.17	5,923	63.6	.25
Other Self-Employed Professionals—Autres professionnels à leur compte.....	39,981	20,181	806.8	.34	2,568	102.7	.41
Investors—Porteurs de titres.....	1,179,343	18,568	21,897.8	9.35	1,698	2,002.0	8.03
Employees—Employés.....	10,476,161	17,274	180,964.9	77.33	1,929	20,205.1	81.05
Property Owners—Propriétaires d'immeubles.....	105,940	16,326	1,729.5	.73	1,863	197.3	.79
Farmers—Cultivateurs.....	277,470	16,159	4,483.6	1.91	1,209	335.3	1.34
Self-Employed Salesmen—Vendeurs à leur compte.....	33,001	15,484	511.0	.21	1,655	54.6	.21
Business Proprietors—Propriétaires d'entreprises.....	493,234	12,800	6,313.3	2.69	1,192	588.1	2.35
Fishermen—Pêcheurs.....	34,391	12,691	436.4	.18	1,045	35.9	.14
Self-Employed Entertainers & Artists—Artistes et exécutants à leur compte.....	19,287	9,795	188.9	.08	727	14.0	.05
Pensioners—Pensionnés.....	951,866	9,432	8,978.2	3.83	437	416.2	1.66
Unclassified—Non classés.....	1,499,135	2,495	3,740.3	1.59	133	199.8	.80
TOTAL.....	15,179,141	15,415	233,993.7	100.00	1,642	24,928.3	100.00

## Business Proprietors:—Propriétaires d'entreprises:

Real Estate—Immeuble.....	3,412	\$ 34,915	\$ 119.1	.05	\$ 4,024	\$ 13.7	.05
Insurance Agents—Agents d'assurance.....	1,492	24,827	37.0	.01	3,201	4.8	.01
Other Business—Autres entreprises.....	7,980	24,579	196.1	.08	3,325	26.5	.10
Wholesale Trade—Commerce de gros.....	10,044	18,200	182.8	.07	2,228	22.4	.08
Finance—Finance.....	5,079	16,880	85.7	.03	2,734	13.9	.05
Forestry—Exploitation forestière.....	8,759	15,404	134.9	.05	1,197	10.5	.04
Recreation Services—Services récréatifs.....	6,044	15,074	91.1	.03	1,408	8.5	.03
Construction—Construction.....	82,937	13,978	1,159.3	.49	1,233	102.2	.41
Retail Trade—Commerce de détail.....	137,226	12,369	1,697.3	.72	1,179	161.7	.64
Manufacturing—Fabrication.....	14,664	12,028	176.4	.07	1,049	15.4	.06
Business Services—Services commerciaux.....	8,280	11,779	97.5	.04	1,047	8.7	.03
Utilities—Service d'utilité.....	63,000	11,437	720.6	.30	884	55.7	.22
Other Services—Autres services.....	144,317	11,193	1,615.4	.69	998	144.0	.57
TOTAL.....	493,234	12,800	6,313.3	2.69	1,192	588.1	2.35

## Employees:—Employés:

Teachers & Professors—Instituteurs et professeurs....	321,241	\$ 27,665	\$ 8,887.2	3.79	\$ 3,528	\$ 1,133.4	4.54
Federal Government—Gouvernement fédéral.....	364,116	22,041	8,025.7	3.42	2,653	965.9	3.87
Provincial Governments—Gouvernements provinciaux.....	515,258	21,019	10,830.2	4.62	2,461	1,268.0	5.08
Armed Forces—Forces armées.....	80,628	20,348	1,640.6	.70	2,289	184.5	.74
Municipal Governments—Gouvernements municipaux.....	533,777	18,786	10,027.4	4.28	2,077	1,108.9	4.44
Business Enterprises—Entreprises commerciales.....	7,403,747	16,827	124,584.1	53.24	1,887	13,973.6	56.05
Institutions—Institutions.....	857,682	15,413	13,219.1	5.64	1,500	1,286.2	5.15
Unclassified—Non classés.....	399,712	9,383	3,750.7	1.60	712	284.5	1.14
TOTAL.....	10,476,161	17,274	180,964.9	77.33	1,929	20,205.1	81.05

Note: For further information see Tables 3, 3A, 8, 8A, 11, 12.

Remarque: Pour plus amples renseignements, voir tableaux 3, 3A, 8, 8A, 11, 12.

Doctors, lawyers and similar professional classifications shown above include only those earning the major part of their income as professional fees. Professionals whose principal source of income is in the form of salary are classified as employees.

Please note: This table is now an analysis by all returns rather than by taxable returns, as was done prior to the 1979 edition of Taxation Statistics.

Les catégories professionnelles représentées par les médecins, les avocats et les autres professions libérales semblables indiquées ci-dessus ne comprennent que celles où les honoraires professionnels constituent la plus grande partie du revenu. Les professionnels dont la source principale de revenu revêt la forme de traitement ou salaire sont classés comme étant des employés.

A remarquer: Ce tableau est maintenant une analyse par toutes les déclarations plutôt que par déclarations imposables comme avant l'édition de Statistique Fiscale de 1979.

## SUMMARY TABLE 4 — TABLEAU RÉCAPITULATIF 4

## ALL RETURNS BY AGE AND SEX — 1981

## TOUTES LES DÉCLARATIONS, PAR ÂGE ET PAR SEXE — 1981

AGE GROUP  GROUPE SELON L'ÂGE	NUMBER  NOMBRE	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL		
		Aver- age Income	Total Income (In Millions)	% of Grand Total	Aver- age Tax	Federal Tax (In Millions)	% of Grand Total
		Revenu moyen	Revenu total (en millions)	% du total global	Impôt moyen	Impôt fédéral (en millions)	% du total global
All Taxpayers — Tous les contribuables							
		\$	\$		\$	\$	
Under-Moins de 20.....	1,022,193	4,866	4,973.7	2.12	175	179.0	.71
20—24.....	2,178,964	10,223	22,276.2	9.51	834	1,817.6	7.29
25—29.....	2,121,295	13,691	29,041.9	12.41	1,381	2,928.8	11.74
30—34.....	1,897,830	16,345	31,020.6	13.25	1,798	3,413.1	13.69
35—39.....	1,558,943	18,380	28,653.3	12.24	2,123	3,309.6	13.27
40—44.....	1,222,391	19,101	23,348.4	9.97	2,259	2,761.1	11.07
45—49.....	1,092,901	19,801	21,640.9	9.24	2,378	2,599.0	10.42
50—54.....	1,027,520	20,239	20,796.3	8.88	2,459	2,526.6	10.13
55—59.....	913,211	19,785	18,067.9	7.72	2,341	2,137.6	8.57
60—64.....	711,980	18,543	13,202.0	5.64	2,102	1,496.4	6.00
65—69.....	572,825	15,975	9,151.0	3.91	1,359	778.3	3.12
70 & over-et plus.....	853,361	13,790	11,767.6	5.02	1,142	974.8	3.91
Age not stated-Âge non déclaré.....	5,727	9,435	54.0	.02	1,116	6.4	.02
GRAND TOTAL-TOTAL GLOBAL.....	15,179,141	15,415	233,993.7	100.00	1,642	24,928.3	100.00
Males — Hommes							
		\$	\$		\$	\$	
Under-Moins de 20.....	561,631	5,435	3,052.3	1.87	231	129.6	.67
20—24.....	1,107,871	12,255	13,577.1	8.34	1,112	1,232.5	6.46
25—29.....	1,044,244	18,072	18,871.9	11.60	1,989	2,077.0	10.89
30—34.....	967,373	22,717	21,975.4	13.50	2,719	2,630.6	13.79
35—39.....	809,989	25,819	20,912.8	12.85	3,244	2,627.6	13.78
40—44.....	633,727	26,843	17,011.2	10.45	3,458	2,191.6	11.49
45—49.....	591,076	27,138	16,040.3	9.85	3,533	2,088.1	10.95
50—54.....	587,304	26,637	15,644.2	9.61	3,506	2,059.2	10.80
55—59.....	530,112	25,187	13,352.0	8.20	3,222	1,708.2	8.96
60—64.....	425,325	22,709	9,658.8	5.93	2,752	1,170.3	6.13
65—69.....	325,186	18,519	6,022.1	3.70	1,720	559.2	2.93
70 & over-et plus.....	435,058	15,017	6,533.2	4.01	1,346	585.4	3.07
Age not stated-Âge non déclaré.....	2,274	13,515	30.7	.01	2,034	4.6	.02
GRAND TOTAL-TOTAL GLOBAL.....	8,021,170	20,282	162,682.0	100.00	2,377	19,063.9	100.00
Females — Femmes							
		\$	\$		\$	\$	
Under-Moins de 20.....	460,562	4,172	1,921.4	2.69	107	49.4	.84
20—24.....	1,071,093	8,122	8,699.1	12.19	546	585.1	9.97
25—29.....	1,077,051	9,442	10,170.0	14.26	791	851.8	14.52
30—34.....	930,457	9,721	9,045.1	12.68	841	782.4	13.34
35—39.....	748,954	10,335	7,740.5	10.85	911	682.1	11.63
40—44.....	588,664	10,766	6,337.3	8.88	967	569.5	9.71
45—49.....	501,825	11,160	5,600.6	7.85	1,018	510.9	8.71
50—54.....	440,216	11,704	5,152.2	7.22	1,062	467.4	7.97
55—59.....	383,099	12,310	4,715.8	6.61	1,121	429.4	7.32
60—64.....	286,655	12,360	3,543.1	4.96	1,137	326.0	5.55
65—69.....	247,639	12,635	3,128.9	4.38	885	219.2	3.73
70 & over-et plus.....	418,303	12,513	5,234.4	7.34	931	389.4	6.63
Age not stated-Âge non déclaré.....	3,453	6,748	23.3	.03	511	1.8	.03
GRAND TOTAL-TOTAL GLOBAL.....	7,157,971	9,963	71,311.7	100.00	819	5,864.4	100.00

Note: For further information see Tables 4, 4A, 10, 11.

Remarque: Pour plus amples renseignements, voir tableaux 4, 4A, 10, 11.

Please note: This table is now an analysis by all returns rather than by taxable returns as was done prior to the 1979 edition of Taxation Statistics.

A remarquer: Ce tableau est maintenant une analyse par toutes les déclarations plutôt que par déclarations imposables comme avant l'édition de Statistique fiscale de 1979.



## **Basic Tables of Individual Statistics**

Negative figures are indicated by a minus sign (—) following the figure.

Money figures may not add to total due to rounding, or editing.

A blank in a column of money figures indicates nil or too small to be expressed (Under \$500).

## **Tableaux de base de la statistique concernant les particuliers**

Les chiffres négatifs sont indiqués par le signe (—) après le chiffre.

Les montants en dollars ayant été arrondis ou édités, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

Un espace laissé en blanc dans une colonne de montants en dollars indique un montant néant ou trop petit pour être exprimé (Moins de \$500).





## GENERAL STATEMENT BY PROVINCE—ÉTAT GÉNÉRAL, PAR PROVINCE

1981 TAXATION YEAR (All money figures in millions of dollars)

ANNÉE D'IMPOSITION 1981 (En millions de dollars)

	Number of Returns  <i>Nombre de déclarations</i>	Total Income  <i>Revenu total</i>	Total Exemptions and Deductions  <i>Exemptions et déductions totales</i>	Taxable Income (1)  <i>Revenu imposable (1)</i>	Federal Income Tax Payable  <i>Impôt fédéral sur revenu à payer</i>	Provincial Income Tax Payable  <i>Impôt provincial sur revenu à payer</i>	Total Tax Payable  <i>Impôt total à payer</i>	CPP Contribu- tions by Individuals  <i>Cotisations pour RPC par les particuliers</i>	Unemploy- ment Insurance Premiums  <i>Primes d'assurance- chômage</i>
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## Taxable Returns — Déclarations imposables

		\$	\$	\$	\$	\$	\$	\$	\$
Nfld.-T.-N.	201,647	3,188.5	1,267.7	1,920.8	304.5	202.7	507.2	30.7	32.0
P.E.I.-Î.P.-É.	48,760	712.4	299.5	413.0	58.8	37.5	96.3	7.0	6.8
N.S.-N.-É.	354,978	6,000.9	2,319.9	3,681.0	583.1	349.7	932.8	57.5	59.0
N.B.-N.-B.	279,191	4,517.5	1,791.5	2,726.0	423.2	255.1	678.3	42.3	44.4
Quebec—Québec	2,518,411	49,918.8	17,144.4	32,774.3	5,626.9	.1	5,627.1		478.7
Ontario	3,863,987	82,582.3	26,925.8	55,656.4	9,592.2	4,897.9	14,490.0	709.1	733.4
Manitoba	405,557	7,941.9	2,838.0	5,103.9	818.3	505.5	1,323.7	73.5	72.6
Saskatchewan	378,151	8,143.9	2,683.6	5,460.3	865.6	525.1	1,390.7	74.6	59.4
Alberta	1,064,471	24,779.3	7,331.1	17,448.1	3,103.1	1,283.9	4,387.0	209.5	199.7
B.C.-C.B.	1,269,098	28,674.6	9,027.4	19,647.1	3,416.3	1,677.0	5,093.3	234.0	227.3
N.W.T.-T.N.-O.	18,336	389.2	120.3	268.9	47.9	22.8	70.6	3.4	3.6
Yukon	12,550	277.7	79.8	197.8	35.3	16.7	52.0	2.3	2.2
Non-Residents-Non-Résidents	15,487	312.8	111.8	200.9	52.5	.6	53.1	2.6	2.9
CANADA	10,430,624	217,440.3	71,941.1	145,499.2	24,928.3	9,774.5	34,702.7	1,447.0	1,922.6

## Non-Taxable Returns — Déclarations non imposables

		\$	\$	\$				\$	\$
Nfld.-T.-N.	94,188	158.3	390.7	4.5				.5	1.0
P.E.I.-Î.P.-É.	18,732	42.9	80.9	2.6				.2	.2
N.S.-N.-É.	138,286	313.1	588.7	22.3				1.1	1.8
N.B.-N.-B.	115,393	250.3	499.7	15.6				.9	1.3
Quebec—Québec	1,264,537	4,225.1	5,804.3	585.3					23.9
Ontario	1,697,937	6,082.1	7,871.7	1,009.1				34.5	39.2
Manitoba	280,578	1,047.6	1,388.4	169.9				6.1	5.8
Saskatchewan	186,892	706.7	875.7	145.0				5.6	4.1
Alberta	381,046	1,591.8	1,746.1	434.2				11.4	11.2
B.C.-C.B.	552,005	2,093.3	2,652.8	381.9				10.5	11.5
N.W.T.-T.N.-O.	7,360	13.4	30.9	.7					.1
Yukon	2,554	7.9	11.4	2.0					
Non-Residents-Non-Résidents	9,009	20.1	46.9	1.0					
CANADA	4,748,517	16,553.3	21,988.3	2,774.8				71.3	100.9

## All Returns — Toutes les déclarations

		\$	\$	\$	\$	\$	\$	\$	\$
Nfld.-T.-N.	295,835	3,346.9	1,658.4	1,925.4	304.5	202.7	507.2	31.3	33.1
P.E.I.-Î.P.-É.	67,492	755.4	380.4	415.6	58.8	37.5	96.3	7.2	7.0
N.S.-N.-É.	493,264	6,314.0	2,908.6	3,703.3	583.1	349.7	932.8	58.6	60.8
N.B.-N.-B.	394,584	4,767.8	2,291.3	2,741.7	423.2	255.1	678.3	43.2	45.8
Quebec—Québec	3,782,948	54,144.0	22,948.7	33,359.7	5,626.9	.1	5,627.1		502.7
Ontario	5,561,924	88,664.4	34,797.6	56,665.6	9,592.2	4,897.9	14,490.0	743.7	772.6
Manitoba	686,135	8,989.6	4,226.5	5,273.9	818.3	505.5	1,323.7	79.6	78.5
Saskatchewan	565,043	8,850.7	3,559.3	5,605.3	865.6	525.1	1,390.7	80.2	63.5
Alberta	1,445,517	26,371.1	9,077.3	17,882.3	3,103.1	1,283.9	4,387.0	220.9	211.0
B.C.-C.B.	1,821,103	30,767.9	11,680.2	20,029.1	3,416.3	1,677.0	5,093.3	244.5	238.8
N.W.T.-T.N.-O.	25,696	402.6	151.2	269.7	47.9	22.8	70.6	3.5	3.7
Yukon	15,104	285.6	91.3	199.9	35.3	16.7	52.0	2.4	2.3
Non-Residents-Non-Résidents	24,496	333.0	158.7	202.0	52.5	.6	53.1	2.6	3.0
CANADA	15,179,141	233,993.6	93,929.4	148,274.0	24,928.3	9,774.5	34,702.7	1,518.4	2,023.6

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances. While taxable income is recorded on some non-taxable returns, no tax is payable in such cases after the application of tax adjustments and tax credits.

Note: See page 9 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt (à l'égard de paiements forfaitaires), mais le revenu imposable est indiqué comme étant néant dans de tels cas. Bien que certaines déclarations non imposables font état d'un revenu imposable, aucun impôt n'est à payer en pareils cas après l'application des redressements et des dégrèvements d'impôt.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLE 2

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Loss and Nil-Perte et Néant		\$1 to-\$1,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	6		134	
Number of Non-Taxable Returns.....	2	866,508		575,735	
Total Number of Returns.....	3	866,514		575,869	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	10,177	79,187	222,859	132,070
Commissions from Employment.....	5	598	8,215	1,737	795
Other Employment Earnings.....	6	331	1,387	7,636	2,815
Family Allowance.....	7	8,319	4,923	150,706	61,897
Unemployment Insurance Benefits.....	8	1,855	3,994	15,129	8,491
Old Age Pension.....	9	1,373	3,052	3,876	3,299
CPP or QPP Benefits.....	10	1,468	2,281	6,209	3,165
Other Pensions or Superannuation.....	11	432	1,281	3,036	1,449
Net Business Income.....	12	22,073	261,788	21,715	3,481
Net Professional Income.....	13	1,910	15,967	3,032	4,386
Net Commission Income.....	14	740	48	3,142	1,039
Net Farming Income.....	15	16,176	240,315	6,990	15,532
Net Fishing Income.....	16	445	3,977	839	403
Taxable Amount of Dividends.....	17	2,461	5,331	6,725	1,232
Bond Interest.....	18	1,576	1,766	22,428	6,154
Bank Interest.....	19	18,357	28,920	195,774	64,478
Mortgage Interest.....	20	959	3,237	1,171	2,262
Income from Trusts.....	21	526	585	1,626	477
Annuity Income.....	22	381	2,137	357	963
Other Canadian Investment Income.....	23	1,659	3,283	3,066	657
Foreign Investment Income.....	24	400	1,213	585	75
Net Rental Income.....	25	7,055	87,140	6,674	9,510
Net Taxable Capital Gains.....	26	4,442	27,322	4,848	1,014
Miscellaneous Income.....	27	4,420	12,694	28,254	11,394
Total Income Assessed.....	28	42,038	386,401	575,869	279,183
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	865,324	2,729,199	575,656	1,814,799
Age Exemption.....	30	4,083	7,822	8,034	15,651
Married or Equivalent Exemption.....	31	14,848	36,569	41,019	111,213
Wholly Dependent Children.....	32	10,811	12,737	90,387	83,916
Other Dependents Exemption.....	33	73	76		
Total Personal Exemptions.....	34	865,324	2,786,403	575,656	2,025,580
Deductions	Déductions				
CPP or QPP Contributions.....	35	6,731	731	16,566	265
Unemployment Insurance Premiums.....	36	8,218	636	156,042	1,502
Registered Pension Plan Contributions.....	37	811	578	4,456	330
Retirement Savings Plan Premiums.....	38	588	480	1,326	505
Registered Home Ownership.....	39	313	310	364	333
Interest, Dividends and Capital Gains Deduction.....	40	18,642	10,085	171,411	49,083
Pension Income Deduction.....	41	466	369	2,258	952
Union and Professional Dues.....	42	2,281	279	16,213	551
Education Deduction.....	43	2,121	693	3,268	988
Tuition Fees.....	44	3,442	2,025	18,282	7,845
Child Care Expenses.....	45	125	86	1,919	506
General Expense Allowance.....	46	9,308	1,432	196,839	3,634
Other Expenses of Employment.....	47	267	1,335	446	176
Disability Deduction.....	48	600	1,187	489	963
Standard Deductions.....	49	864,273	86,427	573,718	57,372
Medical Claims.....	50	1,054	459	553	376
Charitable Donations.....	51			1,596	178
Eligible Deductions Transferred from Spouse.....	52	1,666	1,025	751	784
Allowable Investment Loss.....	53	59	750		
Other Deductions.....	54	3,232	17,048	10,574	2,414
Total Deductions (Item 35-54).....	55	865,386	125,934	575,736	128,759
Taxable Income Assessed.....	56	732	2	742	180
Net Federal Tax Payable.....	57			80	1
Net Provincial Tax Payable.....	58			50	1
Total Net Tax Payable.....	59			130	2
Canada Pension Plan Contributions.....	60	5,654	613	12,355	219
Basic Federal Tax.....	61	157	1	1,734	14
Dividend Tax Credit.....	62	25	4		
Investment Tax Credit.....	63	274	332	26	3
Child Tax Credit.....	64	695,378	341,558	344,028	149,859

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$1,000 to-à \$1,500		\$1,500 to-à \$2,000		\$2,000 to-à \$2,500		\$2,500 to-à \$3,000		\$3,000 to-à \$3,500		P O S I T I O N N O M B R E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
111		239		181		583		2,246		1
253,570		239,169		237,110		302,573		281,511		2
253,681		239,408		237,291		303,156		283,757		3
	\$		\$		\$		\$		\$	
167,132	192,538	173,128	274,088	183,258	353,679	188,363	439,341	197,578	534,975	4
1,199	514	1,290	1,887	1,792	1,643	3,003	2,463	2,633	1,965	5
7,035	4,065	5,638	3,775	6,936	5,386	8,664	6,088	10,582	8,313	6
32,816	21,840	23,534	15,147	22,324	11,879	21,296	11,878	23,966	12,057	7
12,041	12,374	17,474	21,454	25,982	35,908	33,569	48,738	45,876	79,444	8
2,629	2,902	3,507	4,696	6,285	10,218	63,475	156,505	36,729	88,417	9
8,902	7,877	14,174	18,046	14,417	18,994	25,210	35,831	31,996	38,450	10
1,322	839	2,148	1,952	2,641	3,496	5,511	6,430	6,527	6,347	11
11,529	3,660	10,780	6,863	11,413	11,493	11,699	12,872	13,717	21,958	12
1,092	377	1,891	5,061	1,980	2,281	1,756	3,135	2,013	4,293	13
763	699	1,799	1,211	1,273	978	1,557	1,584	1,783	2,469	14
3,339	4,772	3,098	1,108	3,537	377	4,136	1,736	4,423	1,214	15
388	119	614	78	634	371	748	578	1,062	993	16
3,310	714	3,346	1,416	3,235	1,099	4,061	889	4,898	1,891	17
12,136	6,438	10,054	5,848	9,962	5,664	13,774	7,589	17,084	10,455	18
76,751	48,092	65,588	42,393	72,676	44,038	99,763	62,600	102,124	74,273	19
976	713	793	749	233	356	1,358	1,491	986	1,182	20
810	226	1,140	1,016	1,738	1,139	1,954	1,405	1,669	1,699	21
443	422	232	447	295	195	1,242	1,064	1,090	714	22
1,886	358	934	255	1,666	249	2,260	540	1,917	667	23
46	6	464	218	448	66	476	130	243	119	24
3,568	351	3,938	7,822	4,279	2,069	4,650	1,878	5,190	1,018	25
2,535	1,196	2,697	712	2,867	1,373	4,088	2,392	3,603	2,714	26
18,422	14,507	19,284	17,229	21,186	20,745	22,637	24,254	23,508	26,777	27
253,681	315,351	239,408	417,828	237,291	532,942	303,156	827,655	283,757	922,403	28
253,569	797,476	239,332	750,748	237,153	743,558	303,110	954,169	283,697	894,979	29
4,124	8,050	4,913	9,725	7,160	14,164	64,980	128,660	38,066	75,362	30
12,782	32,751	9,683	24,907	11,111	27,763	14,947	36,970	14,515	35,681	31
20,121	27,306	14,129	18,937	13,113	14,315	13,281	14,587	16,815	19,191	32
20	22	25	14	253	115	30	7	167	66	33
253,569	865,605	239,332	804,330	237,153	799,916	303,110	1,134,394	283,697	1,025,280	34
21,536	217	95,610	791	122,012	1,774	138,020	3,047	155,667	4,536	35
140,854	2,528	154,313	3,770	161,769	4,853	169,119	6,211	181,098	7,834	36
3,086	559	3,759	469	3,896	737	4,295	422	3,761	405	37
712	161	1,125	359	1,059	355	1,743	351	1,822	672	38
578	578	905	679	911	708	885	791	1,537	1,462	39
64,006	33,913	58,946	26,986	67,174	28,524	91,573	36,645	96,509	45,535	40
1,026	429	1,371	1,063	1,705	1,435	2,187	1,517	5,038	3,450	41
12,057	368	14,670	601	20,079	990	21,821	1,098	25,676	1,221	42
2,723	688	4,268	1,334	4,191	1,327	8,586	2,903	10,704	3,780	43
17,515	8,883	21,147	10,280	28,961	15,849	35,953	20,862	37,996	22,716	44
2,176	570	3,050	1,233	3,249	1,280	3,545	2,044	4,172	2,137	45
164,408	5,640	171,412	8,105	179,842	10,482	185,000	13,096	195,916	16,006	46
81	60	184	256	435	198	315	265	406	207	47
		153	303	179	354	312	618	201	398	48
251,970	25,197	236,225	23,623	233,989	23,399	299,921	29,992	278,294	27,829	49
481	131	464	194	570	665	832	912	2,086	861	50
1,190	160	2,764	418	2,683	500	2,533	540	4,069	715	51
510	610	375	264	309	337	1,285	1,916	825	1,214	52
		16	92	26	168	125	677	40	353	53
6,283	2,823	5,451	2,807	5,941	3,190	8,501	4,718	8,297	4,248	54
253,638	83,520	239,363	83,626	237,243	97,125	303,145	128,626	283,725	145,577	55
957	472	2,475	1,714	3,520	3,626	3,066	3,538	20,775	4,112	56
70	2	80	4	170	14	570	25	510	43	57
50	1	170	3	50	3	260	29	1,890	22	58
110	3	240	7	180	17	580	53	2,250	64	59
16,481	183	74,871	611	92,652	1,346	104,125	2,298	121,852	3,536	60
1,370	31	2,765	117	3,877	296	3,597	336	17,185	328	61
21	2	178	21	13	1	39	4	19		62
23	45	89	1	39	53					63
93,470	47,210	66,373	29,983	56,958	26,953	59,906	25,807	54,177	23,819	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$3,500 to-\$4,000		\$4,000 to-\$4,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	19,694		19,873
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	253,060		262,363
Total Number of Returns.....	3	Nombre total de déclarations.....	3	272,754		282,236
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	190,359	596,447	198,317
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,655	3,943	2,516
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	9,597	7,467	10,925
Family Allowance.....	7	Allocations Familiales.....	7	21,500	9,936	21,361
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	46,503	80,193	59,345
Old Age Pension.....	9	Pension de vieillesse.....	9	39,438	95,896	39,612
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	37,821	49,974	38,483
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	7,289	7,885	9,981
Net Business Income.....	12	Revenu net d'entreprise.....	12	12,262	23,880	14,743
Net Professional Income.....	13	Revenu net de professions.....	13	2,441	5,432	1,963
Net Commission Income.....	14	Revenu net de commissions.....	14	1,200	659	1,636
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,859	6,214	5,621
Net Fishing Income.....	16	Revenu net de pêche.....	16	1,057	854	1,670
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	4,329	1,995	5,462
Bond Interest.....	18	Intérêt obligataire.....	18	15,261	9,573	17,432
Bank Interest.....	19	Intérêt bancaire.....	19	101,831	80,312	112,076
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,417	2,840	2,238
Income from Trusts.....	21	Revenu de fiducies.....	21	2,077	2,162	2,133
Annuity Income.....	22	Revenu de rentes.....	22	1,432	1,497	1,764
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	2,465	421	1,967
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	506	367	256
Net Rental Income.....	25	Revenu net de location.....	25	6,526	900	6,865
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	4,087	1,551	3,745
Miscellaneous Income.....	27	Revenus divers.....	27	25,508	35,177	27,546
Total Income Assessed.....	28	Total du revenu imposé.....	28	272,754	1,023,774	282,236
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	272,738	858,737	282,211
Age Exemption.....	30	Exemption en raison d'âge.....	30	40,528	80,244	41,112
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	16,735	38,403	17,880
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	14,670	16,390	16,446
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	66	72	154
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	272,738	993,846	282,211
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	163,000	6,000	175,729
Unemployment Insurance Premiums....	36	Primes d'assurance-chômage.....	36	177,676	8,884	186,275
Registered Pension Plan Contributions		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	4,143	590	6,393
Retirement Savings Plan Premiums....	38	Primes d'épargne-retraite.....	38	2,132	1,034	1,306
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	1,951	1,592	1,198
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	98,316	50,100	109,985
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	5,696	4,077	6,645
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	24,793	1,398	30,313
Education Deduction.....	43	Déduction relative aux études.....	43	15,875	4,860	23,072
Tuition Fees.....	44	Frais de scolarité.....	44	42,946	25,693	39,289
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	4,169	2,761	3,524
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	189,574	17,899	195,850
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	228	412	498
Disability Deduction.....	48	Déduction pour invalidité.....	48	602	987	352
Standard Deductions.....	49	Déductions uniformes.....	49	265,958	26,596	274,299
Medical Claims.....	50	Réclamations de frais médicaux.....	50	2,072	1,008	2,169
Charitable Donations.....	51	Dons de charité.....	51	5,567	1,474	6,237
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	817	1,024	1,935
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	204	280	15
Other Deductions.....	54	Autres déductions.....	54	8,279	4,026	10,280
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	272,740	160,694	282,225
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	135,129	43,428	178,086
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	2,810	151	1,700
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	17,540	242	18,880
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	19,690	393	19,870
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	127,878	4,743	133,166
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	131,995	2,828	174,955
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	1,047	26	1,638
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63			
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	47,228	20,749	46,706

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		P O T E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
22,638		65,699		44,341		113,705		147,043		1
265,157		2,670,248		254,338		176,518		146,056		2
287,795		2,735,947		298,679		290,223		293,099		3
	\$		\$		\$		\$		\$	
206,599	797,907	1,727,593	4,006,012	209,996	891,719	201,838	930,186	205,265	1,016,671	4
3,032	2,845	19,857	21,115	3,437	3,364	4,572	7,726	5,525	12,088	5
12,040	8,610	79,053	55,031	12,188	10,388	10,792	8,974	10,513	7,726	6
22,377	11,493	339,880	166,442	21,708	10,375	29,204	14,628	29,922	15,159	7
62,141	128,821	318,060	530,609	68,306	147,117	72,146	156,563	71,868	157,030	8
39,294	96,934	234,845	554,458	38,922	96,385	44,752	111,786	46,294	114,237	9
37,722	59,037	214,934	288,490	37,700	63,784	41,617	71,001	44,617	80,093	10
11,675	18,449	50,130	59,081	14,308	24,253	18,511	32,736	24,467	46,096	11
15,121	41,872	122,979	150,515	18,988	56,844	18,180	53,700	19,472	58,200	12
2,224	6,684	18,392	36,569	3,412	12,425	3,202	12,844	3,160	11,499	13
1,187	1,850	14,340	12,824	1,910	3,645	2,052	3,370	2,295	4,272	14
6,234	7,078	42,237	2,128	11,751	19,251	9,781	14,421	10,436	7,899	15
1,530	2,050	8,542	6,158	1,599	3,018	2,037	4,103	1,750	3,256	16
6,728	3,578	42,094	16,594	6,661	3,972	7,845	4,384	9,408	4,575	17
17,633	13,214	135,764	76,281	19,819	18,030	24,370	20,811	24,717	22,639	18
116,591	113,940	943,174	629,832	121,091	128,257	133,520	160,434	136,287	186,399	19
2,844	3,893	13,016	17,111	3,935	7,213	3,108	6,609	5,006	10,246	20
2,299	3,484	15,446	14,043	2,097	1,966	2,225	2,706	2,444	2,881	21
1,951	1,570	8,806	8,460	2,017	2,583	2,048	1,489	1,937	1,813	22
3,535	961	19,696	4,704	2,505	1,793	3,774	1,104	4,443	2,261	23
816	303	3,840	1,392	608	933	963	596	507	422	24
8,577	3,167	50,267	11,965	9,620	4,188	10,286	4,078	10,873	3,901	25
5,411	3,372	33,881	17,828	6,957	6,173	6,733	5,350	7,336	12,001	26
28,078	36,102	214,423	220,496	31,792	48,900	28,844	39,863	29,824	47,277	27
287,795	1,367,214	2,735,947	6,884,206	298,679	1,566,574	290,223	1,669,462	293,099	1,828,642	28
287,762	909,079	2,735,228	8,614,394	298,644	942,969	290,203	915,724	293,060	925,904	29
40,498	80,050	249,415	493,303	40,009	78,931	45,634	90,238	47,022	93,060	30
20,036	45,008	158,708	392,589	20,122	44,536	24,552	56,778	28,621	64,066	31
16,266	17,336	215,228	228,991	15,351	16,596	22,898	24,287	22,598	24,879	32
313	93	1,029	500	376	440	1,386	926	2,408	1,463	33
287,762	1,051,566	2,735,228	9,729,777	298,644	1,083,472	290,203	1,087,953	293,060	1,109,372	34
190,974	9,734	1,079,114	34,094	202,643	12,410	200,831	13,372	205,003	15,137	35
196,450	12,372	1,523,596	58,492	188,442	12,874	187,499	14,387	188,403	15,680	36
7,330	1,600	41,119	6,215	7,404	1,215	10,686	2,193	10,435	2,022	37
2,135	952	13,360	5,028	2,509	1,232	4,406	2,095	4,791	3,678	38
1,837	1,715	10,166	8,646	2,635	2,385	3,512	3,212	2,975	2,640	39
115,545	64,830	873,465	394,210	123,920	71,847	137,188	84,668	142,002	91,412	40
10,647	8,484	36,573	26,451	12,500	10,207	18,081	15,056	22,816	19,733	41
35,865	1,962	201,487	9,893	34,435	2,306	41,313	2,861	43,244	3,239	42
30,691	9,735	103,378	33,048	29,301	9,455	26,235	8,816	26,517	8,637	43
44,301	21,918	286,390	158,905	41,200	22,199	35,765	20,095	36,209	17,878	44
4,526	2,388	30,330	14,880	4,028	2,738	7,292	4,300	7,227	4,697	45
205,825	23,864	1,684,666	119,176	208,073	26,445	200,227	27,977	203,034	30,503	46
385	454	2,978	2,595	605	501	549	456	2,521	4,856	47
374	1,007	2,662	5,315	1,081	2,140	644	1,230	489	964	48
278,421	27,842	2,692,795	269,280	286,072	28,607	274,177	27,418	274,178	27,418	49
2,617	829	11,844	6,345	3,667	1,697	4,741	2,343	5,904	3,294	50
7,953	1,990	34,592	7,492	10,033	2,866	13,067	4,130	14,850	5,395	51
2,767	4,310	9,574	12,942	2,605	3,503	3,087	4,508	4,661	7,436	52
146	1,284	580	2,886	24	21			174	200	53
10,893	5,388	74,499	34,577	14,926	7,711	15,847	17,511	19,238	7,991	54
287,787	202,659	2,735,602	1,210,468	298,668	222,358	290,221	256,628	293,084	272,809	55
216,013	211,102	560,763	383,059	238,617	336,795	230,001	399,110	241,807	495,118	56
2,080	205	8,080	560	23,490	769	97,240	5,286	130,660	14,007	57
21,150	936	60,040	1,720	33,540	2,280	69,970	6,489	91,900	10,984	58
22,640	1,142	65,700	2,280	44,340	3,048	113,710	11,776	147,040	24,991	59
145,297	7,518	828,677	26,288	159,197	9,934	149,518	10,212	155,636	11,726	60
211,116	15,258	548,594	26,244	236,803	29,603	227,997	39,090	239,007	52,609	61
3,690	105	6,645	188	4,014	159	4,914	284	6,389	354	62
49	13	240	89	410	10	961	63	1,352	103	63
48,420	21,313	817,266	365,466	49,318	20,624	47,940	21,550	51,604	21,604	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

				\$6,500 to-\$7,000		\$7,000 to-\$7,500	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	172,635		184,261	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	109,949		95,546	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	282,584		279,807	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	199,656	1,082,269	199,210	1,154,418
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,133	8,443	4,210	6,272
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	9,094	7,530	8,055	6,914
Family Allowance.....	7	Allocations Familiales.....	7	30,009	15,048	34,983	17,120
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	74,254	174,541	73,376	172,868
Old Age Pension.....	9	Pension de vieillesse.....	9	44,879	111,439	49,640	122,876
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	40,756	69,498	46,161	87,665
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	23,160	48,310	26,457	56,242
Net Business Income.....	12	Revenu net d'entreprise.....	12	18,156	65,456	17,526	59,879
Net Professional Income.....	13	Revenu net de professions.....	13	2,783	8,861	3,006	12,953
Net Commission Income.....	14	Revenu net de commissions.....	14	1,721	5,019	1,879	4,424
Net Farming Income.....	15	Revenu net d'agriculture.....	15	9,280	18,342	9,146	20,228
Net Fishing Income.....	16	Revenu net de pêche.....	16	1,741	4,431	1,702	4,170
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	10,467	6,678	9,272	6,333
Bond Interest.....	18	Intérêt obligataire.....	18	24,869	21,870	25,524	27,579
Bank Interest.....	19	Intérêt bancaire.....	19	135,470	189,570	136,127	194,162
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	4,059	8,638	4,888	9,178
Income from Trusts.....	21	Revenu de fiducies.....	21	3,046	4,011	2,362	2,480
Annuity Income.....	22	Revenu de rentes.....	22	2,173	2,600	3,302	3,375
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	4,615	1,277	4,147	1,325
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	1,191	709	758	893
Net Rental Income.....	25	Revenu net de location.....	25	10,175	4,470	9,748	2,558
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	7,136	7,443	8,085	8,532
Miscellaneous Income.....	27	Revenus divers.....	27	26,973	40,384	29,713	43,935
Total Income Assessed.....	28	Total du revenu imposé.....	28	282,584	1,906,838	279,807	2,026,380
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	282,562	893,687	279,787	884,988
Age Exemption.....	30	Exemption en raison d'âge.....	30	46,171	91,417	50,792	100,562
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	29,318	67,828	33,298	74,184
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	25,078	27,798	26,404	29,669
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,408	1,125	1,215	542
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	282,562	1,081,857	279,787	1,089,944
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	204,309	16,870	199,607	17,837
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	188,371	17,239	185,289	18,069
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	13,885	3,388	13,667	3,010
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	6,215	4,023	7,526	5,650
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	4,186	3,718	4,363	3,658
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	138,559	88,353	140,345	91,792
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	22,957	20,221	27,513	24,060
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	43,767	3,451	43,478	3,577
Education Deduction.....	43	Déduction relative aux études.....	43	28,100	9,154	26,180	8,618
Tuition Fees.....	44	Frais de scolarité.....	44	32,963	16,453	30,148	15,677
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	6,281	4,696	8,880	7,043
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	198,021	32,466	198,237	34,582
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	1,787	1,445	2,057	2,641
Disability Deduction.....	48	Déduction pour invalidité.....	48	956	1,734	879	1,740
Standard Deductions.....	49	Déductions uniformes.....	49	262,786	26,279	256,176	25,618
Medical Claims.....	50	Réclamations de frais médicaux.....	50	6,316	3,466	6,771	3,828
Charitable Donations.....	51	Dons de charité.....	51	15,327	5,594	18,998	7,786
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	4,881	6,253	7,331	9,678
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53			30	10
Other Deductions.....	54	Autres déductions.....	54	20,820	10,245	24,462	11,335
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	282,580	275,053	279,801	296,211
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	252,236	579,487	254,469	666,064
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	155,550	24,906	172,210	36,123
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	110,520	16,003	116,390	20,093
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	172,620	40,908	184,260	56,216
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	151,067	12,679	148,442	13,411
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	248,894	65,325	251,216	78,232
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	8,075	543	7,897	696
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,737	199	2,403	439
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	45,267	18,733	42,792	17,062

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		P O S T E T E M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
194,801		209,493		225,574		221,095		245,105		1
80,393		65,269		53,393		39,752		28,593		2
275,194		274,762		278,967		260,847		273,698		3
	\$		\$		\$		\$		\$	
200,350	1,254,904	198,141	1,324,306	204,857	1,463,090	192,062	1,466,887	211,644	1,699,775	4
5,129	8,158	3,603	8,009	4,688	11,245	4,982	11,142	4,127	11,649	5
8,848	11,798	5,637	7,026	8,150	9,981	6,977	9,355	7,014	7,496	6
36,800	17,642	38,786	20,211	45,212	23,272	40,344	20,114	49,742	23,565	7
72,785	178,800	75,959	177,321	77,268	190,110	66,010	154,770	75,210	181,796	8
43,852	108,920	44,685	110,518	44,445	108,586	41,684	102,680	39,706	98,436	9
38,243	72,272	40,509	78,503	40,585	75,463	38,384	75,633	37,567	72,742	10
23,903	58,863	25,973	71,633	25,797	72,059	27,214	80,559	27,017	96,992	11
16,723	63,747	17,816	70,735	17,465	76,819	17,467	85,039	16,172	78,210	12
2,800	13,667	3,005	14,579	2,277	10,995	2,689	14,212	2,890	12,796	13
2,430	5,181	2,092	6,322	2,242	5,690	1,462	5,170	1,943	5,643	14
9,690	15,958	10,806	29,276	10,837	33,567	11,028	34,567	8,443	22,388	15
1,694	3,995	1,869	5,613	1,324	4,280	1,328	4,769	1,172	4,844	16
9,617	7,811	11,580	10,109	11,865	9,770	11,431	8,307	11,537	10,119	17
27,343	28,893	26,347	29,976	24,841	27,316	26,532	31,299	26,035	30,072	18
130,451	209,116	135,960	224,201	134,979	231,408	129,248	227,032	136,451	234,395	19
3,984	8,513	5,099	11,357	6,019	12,929	4,480	8,967	4,892	10,215	20
2,563	3,639	3,297	3,381	3,862	4,884	3,538	4,668	3,490	3,889	21
3,502	3,487	3,153	3,905	4,025	5,153	3,683	6,463	4,396	4,875	22
4,172	2,028	3,980	1,473	4,737	2,178	4,068	1,916	3,573	1,218	23
778	579	1,613	1,405	999	994	1,175	1,442	1,410	1,003	24
10,250	2,745	10,361	4,990	11,466	2,048	11,427	1,342	10,673	1,337	25
8,743	12,303	9,733	8,442	10,276	17,536	10,534	9,135	9,498	13,372	26
26,531	40,337	28,632	42,198	27,194	42,549	30,183	45,524	29,901	41,074	27
275,194	2,133,357	274,762	2,265,490	278,967	2,441,921	260,847	2,410,992	273,698	2,667,901	28
275,153	870,147	274,744	869,035	278,914	881,958	260,816	825,090	273,695	866,100	29
44,777	88,604	45,332	89,751	45,821	90,692	42,488	84,067	40,647	80,403	30
37,196	85,133	37,461	86,938	42,236	95,864	40,901	94,221	44,806	104,191	31
30,077	33,126	32,082	36,635	38,663	43,943	34,999	39,035	42,133	46,156	32
1,868	1,771	1,486	1,368	1,913	1,423	2,416	1,917	3,531	3,094	33
275,153	1,078,780	274,744	1,083,726	278,914	1,113,880	260,816	1,044,330	273,695	1,099,944	34
204,170	20,166	202,233	22,087	212,515	24,738	200,283	25,596	216,399	28,648	35
185,719	19,900	184,472	21,132	191,805	23,337	179,161	23,406	196,711	27,206	36
16,035	4,129	17,919	5,317	17,790	4,692	19,420	6,656	26,697	7,942	37
9,483	6,674	9,189	7,808	10,842	9,404	10,459	10,043	14,472	13,409	38
3,923	3,617	5,411	5,020	5,755	5,146	6,301	5,754	6,989	6,385	39
134,301	90,211	141,829	92,727	140,641	94,103	133,159	89,543	141,510	90,921	40
26,242	22,954	28,214	25,614	29,088	25,797	29,750	27,212	29,332	27,168	41
47,754	3,930	50,356	4,469	52,835	4,537	51,562	4,941	62,088	5,861	42
22,226	7,147	21,899	6,427	17,537	5,260	17,554	5,215	16,549	4,811	43
28,320	13,725	26,099	12,836	21,960	9,716	24,229	11,929	25,110	10,178	44
7,324	5,653	10,282	9,264	11,026	10,672	11,603	10,802	12,439	12,404	45
197,843	37,481	196,169	39,493	204,622	44,006	190,568	43,889	210,104	50,841	46
1,694	2,319	2,103	2,614	2,851	3,450	2,928	4,212	2,534	3,430	47
894	1,763	797	1,578	1,428	2,846	1,402	2,776	1,453	2,876	48
249,002	24,900	248,846	24,885	250,597	25,060	230,652	23,065	245,875	24,588	49
8,044	4,353	8,053	4,975	10,123	6,330	9,246	4,858	8,901	6,979	50
21,659	9,448	20,584	8,575	22,528	9,672	25,346	10,898	23,167	10,005	51
6,144	8,070	8,692	12,329	11,273	13,795	11,598	15,988	11,643	15,668	52
23	274			28	215	62	526	401	741	53
23,669	11,754	26,123	10,709	27,654	19,524	29,388	10,679	32,833	14,983	54
275,190	298,469	274,753	317,873	278,937	342,300	260,839	337,991	273,696	365,043	55
258,976	771,545	262,392	876,427	268,168	999,025	254,956	1,034,137	269,405	1,209,397	56
184,360	49,686	200,160	64,221	216,400	82,105	213,340	92,278	238,940	115,934	57
134,310	26,349	146,690	31,621	158,480	37,878	160,620	42,188	175,660	51,398	58
194,800	76,035	209,490	95,842	225,570	119,983	221,100	134,466	245,110	167,332	59
152,000	15,116	149,554	16,650	156,941	18,518	147,603	19,160	158,588	21,449	60
255,596	94,088	258,358	111,094	265,294	131,636	252,676	140,270	266,903	167,639	61
8,908	1,019	10,792	1,190	10,973	1,369	10,809	1,388	10,822	1,652	62
1,836	399	2,411	493	2,890	627	2,801	686	2,185	539	63
39,446	16,714	42,211	16,589	42,894	17,958	36,283	14,567	39,988	14,550	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$5,000 to à \$10,000		\$10,000 to à \$10,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	1,758,053		241,706
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	1,049,807		23,432
Total Number of Returns.....	3	Nombre total de déclarations.....	3	2,807,860		265,138
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	2,023,019	12,284,224	204,237
Commissions from Employment.....	5	Commissions d'emplois.....	5	44,406	88,097	4,553
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	87,268	87,187	5,590
Family Allowance.....	7	Allocations Familiales.....	7	356,710	177,134	43,709
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	727,182	1,690,918	63,205
Old Age Pension.....	9	Pension de vieillesse.....	9	438,859	1,085,864	40,973
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	406,139	746,655	38,291
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	236,807	587,742	28,267
Net Business Income.....	12	Revenu net d'entreprise.....	12	177,965	668,628	15,389
Net Professional Income.....	13	Revenu net de professions.....	13	29,224	124,829	2,474
Net Commission Income.....	14	Revenu net de commissions.....	14	20,026	48,736	1,884
Net Farming Income.....	15	Revenu net d'agriculture.....	15	101,198	215,897	8,929
Net Fishing Income.....	16	Revenu net de pêche.....	16	16,216	42,481	1,139
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	99,683	72,058	10,993
Bond Interest.....	18	Intérêt obligataire.....	18	250,397	258,484	24,888
Bank Interest.....	19	Intérêt bancaire.....	19	1,329,584	1,984,974	126,696
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	45,470	93,865	4,577
Income from Trusts.....	21	Revenu de fiducies.....	21	28,924	34,506	3,426
Annuity Income.....	22	Revenu de rentes.....	22	30,236	35,744	4,426
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	40,014	16,573	4,204
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	10,002	8,976	728
Net Rental Income.....	25	Revenu net de location.....	25	104,879	31,657	10,811
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	85,031	100,288	10,146
Miscellaneous Income.....	27	Revenus divers.....	27	289,587	432,039	28,706
Total Income Assessed.....	28	Total du revenu imposé.....	28	2,807,860	20,917,556	265,138
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	2,807,578	8,875,601	265,109
Age Exemption.....	30	Exemption en raison d'âge.....	30	448,693	887,724	41,932
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	338,511	773,738	41,629
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	290,283	322,124	37,262
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	18,007	14,070	2,387
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	2,807,578	10,873,258	265,109
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	2,047,993	196,861	209,898
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	1,875,872	193,230	189,989
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	153,938	40,563	28,812
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	79,892	64,017	14,245
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	46,050	41,537	6,866
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	1,373,454	885,575	132,131
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	246,493	218,023	31,251
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	470,832	39,172	61,862
Education Deduction.....	43	Déduction relative aux études.....	43	232,098	73,540	12,986
Tuition Fees.....	44	Frais de scolarité.....	44	302,003	150,687	22,660
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	86,382	72,268	11,201
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	2,006,898	367,682	202,615
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	19,629	25,923	2,647
Disability Deduction.....	48	Déduction pour invalidité.....	48	10,023	19,649	1,305
Standard Deductions.....	49	Déductions uniformes.....	49	2,578,361	257,836	236,002
Medical Claims.....	50	Réclamations de frais médicaux.....	50	71,766	42,124	7,320
Charitable Donations.....	51	Dons de charité.....	51	185,559	74,370	26,085
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	71,915	97,228	10,117
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	760	2,007	190
Other Deductions.....	54	Autres déductions.....	54	234,960	122,442	27,842
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	2,807,769	2,984,735	265,121
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	2,531,027	7,367,105	262,378
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	1,632,330	485,316	236,060
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	1,198,090	245,283	170,780
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	1,758,030	730,598	241,710
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	1,528,546	148,855	149,523
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	2,502,744	909,588	259,996
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	83,593	8,653	10,678
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	18,986	3,559	2,799
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	437,743	179,950	33,865

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		P O S I T I O N N O M B R E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
234,733		242,929		239,613		242,914		244,151		1
18,487		14,484		9,417		6,970		5,762		2
253,220		257,413		249,030		249,884		249,913		3
	\$		\$		\$		\$		\$	
196,984	1,802,708	205,083	1,966,886	204,435	2,077,496	203,241	2,172,559	208,242	2,319,747	4
3,745	10,502	6,591	16,320	4,928	17,627	5,113	27,686	4,807	16,245	5
5,719	11,284	7,011	11,612	5,580	6,815	5,462	6,841	6,144	10,598	6
44,065	21,058	43,388	21,285	45,132	21,490	48,564	24,443	49,317	23,535	7
60,171	130,344	60,707	145,441	56,885	124,738	53,838	114,228	52,359	114,630	8
37,289	91,617	33,282	82,080	30,926	76,302	29,884	74,312	27,396	67,257	9
36,407	75,002	31,857	64,676	28,966	59,366	28,843	60,256	27,512	58,788	10
28,033	108,118	24,358	96,062	21,540	88,504	23,629	98,710	21,587	100,040	11
15,198	78,418	13,846	70,951	12,585	67,326	13,758	77,645	12,695	66,432	12
2,495	12,466	2,601	12,059	1,791	12,809	1,945	10,753	2,077	16,441	13
1,742	5,890	2,342	6,905	1,248	4,510	1,849	7,899	1,843	6,213	14
7,751	17,867	8,385	13,974	6,999	6,523	7,547	24,299	6,277	20,688	15
1,129	4,451	1,142	5,914	1,019	5,225	1,040	5,372	1,116	5,353	16
11,188	11,590	12,839	16,833	13,037	13,078	12,213	13,402	12,888	13,711	17
24,611	30,772	26,955	33,422	26,815	29,630	29,797	34,781	26,224	30,831	18
126,045	230,559	124,822	231,481	125,957	238,863	123,397	226,014	126,473	221,535	19
4,180	10,877	3,533	11,512	3,369	9,639	4,234	9,528	3,897	10,157	20
2,600	3,746	2,653	4,427	3,457	4,780	3,455	4,737	2,781	5,393	21
4,638	5,984	4,164	5,464	4,268	8,503	3,974	6,011	4,011	7,288	22
3,709	3,215	3,953	2,231	2,845	1,449	3,653	2,214	3,951	3,006	23
1,106	708	815	903	1,474	1,270	1,280	2,177	1,279	2,213	24
9,670	1,704	10,994	2,860	9,667	3,245	11,506	385	10,521	2,087	25
8,828	11,971	9,401	24,788	10,007	9,875	10,300	6,872	9,246	10,463	26
25,688	40,926	29,098	46,306	29,081	44,074	32,796	50,204	30,916	52,823	27
253,220	2,721,778	257,413	2,894,392	249,030	2,926,648	249,884	3,060,556	249,913	3,185,473	28
253,203	800,554	257,403	814,857	249,021	787,745	249,848	791,578	249,901	791,519	29
38,412	76,046	33,815	66,927	31,397	62,094	30,827	61,034	27,854	55,149	30
41,107	93,416	42,698	96,754	39,748	92,024	43,690	104,212	42,656	98,254	31
40,036	44,087	36,996	42,812	39,924	45,448	41,589	47,695	42,762	48,385	32
2,358	2,492	2,810	2,530	3,980	3,596	2,612	2,112	2,545	2,217	33
253,203	1,016,595	257,403	1,023,879	249,021	990,907	249,848	1,006,632	249,901	995,524	34
202,565	30,904	210,805	33,774	207,725	35,219	209,428	37,736	211,394	39,497	35
183,090	28,899	193,295	32,040	191,843	33,705	191,557	35,311	196,859	37,623	36
28,535	10,347	36,256	13,964	41,376	15,607	43,347	17,262	55,230	24,651	37
14,673	15,616	15,978	17,736	18,299	18,472	20,490	23,408	20,715	25,433	38
8,823	7,769	10,077	9,184	8,864	7,983	9,735	9,054	10,771	10,291	39
131,187	86,721	131,196	84,007	130,675	83,551	129,696	81,705	132,369	83,802	40
30,559	28,292	27,735	25,330	24,176	22,584	27,224	24,545	24,182	22,622	41
62,620	6,600	70,088	7,957	71,400	8,120	68,502	8,010	80,286	10,207	42
14,086	4,370	12,134	3,609	12,076	3,611	10,571	2,881	10,557	3,021	43
21,436	8,988	18,525	6,736	21,757	8,294	21,367	6,878	20,461	6,026	44
11,165	10,860	13,681	12,578	14,703	13,588	11,408	11,254	14,495	13,514	45
196,116	53,959	203,403	59,001	203,253	62,202	202,274	65,055	207,346	69,416	46
2,256	4,128	3,136	5,722	3,252	6,317	4,204	9,805	3,716	5,960	47
1,062	2,103	1,715	3,376	607	1,202	1,207	2,388	1,175	2,344	48
224,336	22,434	227,426	22,743	219,959	21,996	217,796	21,780	220,457	22,046	49
8,850	4,446	8,240	6,581	7,393	6,428	9,870	6,950	8,554	6,348	50
23,540	11,173	25,242	13,217	25,370	12,605	26,526	12,483	24,509	13,015	51
11,720	15,078	11,496	15,821	10,468	14,306	11,516	14,441	10,879	14,064	52
216	189	100	128	120	146	30	100	89	381	53
29,975	15,530	30,564	18,482	29,399	15,032	31,536	14,065	34,732	21,295	54
253,218	368,402	257,404	391,985	249,021	390,966	249,864	405,110	249,901	431,554	55
251,198	1,340,985	255,319	1,482,533	248,022	1,547,194	248,726	1,651,004	248,860	1,762,345	56
230,850	145,015	239,370	168,066	236,450	182,831	240,530	200,808	242,220	222,988	57
175,350	63,094	172,830	68,621	175,640	76,270	175,660	81,786	178,540	89,541	58
234,730	208,109	242,930	236,687	239,610	259,101	242,910	282,595	244,150	312,528	59
151,295	23,289	148,768	24,139	150,635	25,818	151,450	27,540	153,461	28,896	60
249,444	194,437	253,000	219,189	246,381	232,634	247,368	251,610	247,415	273,557	61
10,976	2,234	12,396	3,194	12,827	2,736	11,858	2,701	12,575	2,791	62
2,477	842	3,272	1,144	2,975	1,185	3,461	1,489	2,905	1,369	63
32,115	11,998	29,617	11,008	31,376	11,089	30,486	11,525	29,921	10,466	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$13,000 to-\$13,500		\$13,500 to-\$14,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	236,877		238,845
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	5,020		4,007
Total Number of Returns.....	3	Nombre total de déclarations.....	3	241,897		242,852
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	202,392	2,353,766	205,893
Commissions from Employment.....	5	Commissions d'emplois.....	5	5,583	24,397	7,038
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	5,857	6,843	6,251
Family Allowance.....	7	Allocations Familiales.....	7	49,032	25,197	52,242
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	44,611	97,089	45,093
Old Age Pension.....	9	Pension de vieillesse.....	9	26,474	65,129	25,115
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	26,915	55,786	23,760
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	21,371	95,481	19,415
Net Business Income.....	12	Revenu net d'entreprise.....	12	11,828	66,140	13,134
Net Professional Income.....	13	Revenu net de professions.....	13	1,812	11,382	2,263
Net Commission Income.....	14	Revenu net de commissions.....	14	1,742	5,520	1,103
Net Farming Income.....	15	Revenu net d'agriculture.....	15	6,967	20,614	7,695
Net Fishing Income.....	16	Revenu net de pêche.....	16	940	5,035	830
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	13,810	16,344	12,569
Bond Interest.....	18	Intérêt obligataire.....	18	26,417	33,989	29,133
Bank Interest.....	19	Intérêt bancaire.....	19	126,803	233,308	126,502
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	3,608	10,164	3,880
Income from Trusts.....	21	Revenu de fiducies.....	21	2,952	6,557	2,835
Annuity Income.....	22	Revenu de rentes.....	22	3,657	5,436	3,941
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	4,461	1,656	3,803
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	1,493	2,237	1,241
Net Rental Income.....	25	Revenu net de location.....	25	9,972	1,437	11,930
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	9,798	7,697	11,887
Miscellaneous Income.....	27	Revenus divers.....	27	30,705	56,328	29,173
Total Income Assessed.....	28	Total du revenu imposé.....	28	241,897	3,204,655	242,852
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	241,896	765,589	242,843
Age Exemption.....	30	Exemption en raison d'âge.....	30	27,411	54,273	25,952
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	43,102	101,020	42,029
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	41,182	48,327	46,108
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	2,316	2,590	3,354
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	241,896	971,799	242,843
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	206,082	40,228	210,550
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	190,111	37,889	195,594
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions.....	37	54,114	25,048	60,280
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	22,561	29,579	22,795
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	9,418	8,969	11,221
Interest, Dividends and Capital Gains	40	Déduction pour intérêts, dividendes et gains en capital.....	40	132,895	84,008	134,520
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	24,215	22,512	22,978
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	76,095	9,897	84,745
Education Deduction.....	43	Déduction relative aux études.....	43	9,451	2,759	8,090
Tuition Fees.....	44	Frais de scolarité.....	44	18,481	6,315	21,596
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	11,669	12,174	10,851
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	200,790	70,339	204,387
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	3,674	8,907	4,188
Disability Deduction.....	48	Déduction pour invalidité.....	48	1,060	2,117	722
Standard Deductions.....	49	Déductions uniformes.....	49	211,373	21,137	214,534
Medical Claims.....	50	Réclamations de frais médicaux.....	50	7,099	6,007	7,933
Charitable Donations.....	51	Dons de charité.....	51	26,760	13,272	24,192
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	10,712	13,027	9,852
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	121	638	164
Other Deductions.....	54	Autres déductions.....	54	32,694	18,975	34,742
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	241,897	433,798	242,843
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	241,077	1,801,367	241,764
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	234,810	232,516	236,230
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	177,050	94,896	174,300
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	236,880	327,411	238,850
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	152,773	29,824	152,307
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	239,919	282,009	240,687
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	13,581	3,527	12,326
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	3,544	1,647	3,934
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	25,710	8,875	21,774

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		P O S I T I O N N O M B R E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
234,375		223,422		2,379,565		220,538		1
3,450		2,826		93,855		3,174		2
237,825		226,248		2,473,420		223,712		3
	\$		\$		\$		\$	
202,284	2,546,755	194,823	2,551,176	2,027,614	22,056,679	194,455	2,624,557	4
5,183	20,664	6,247	31,108	53,788	205,823	5,274	30,099	5
5,951	10,346	7,746	7,743	61,311	88,819	5,465	10,829	6
51,709	24,585	53,328	26,530	480,486	234,711	56,007	26,315	7
43,068	90,743	39,730	83,006	519,667	1,139,339	37,617	75,672	8
25,033	60,765	21,129	50,628	297,501	730,217	19,782	47,744	9
24,927	52,172	21,823	44,029	289,301	596,457	20,538	45,048	10
18,790	93,983	16,890	86,710	223,880	956,119	16,833	80,538	11
10,844	72,324	12,412	68,404	131,689	727,882	11,545	73,694	12
1,820	12,314	2,081	8,954	21,359	126,498	1,544	9,432	13
1,283	5,520	1,635	3,890	16,671	56,438	1,325	9,252	14
5,857	23,474	6,456	24,248	72,863	206,774	5,302	17,200	15
620	4,270	700	3,947	9,675	49,575	630	4,944	16
13,604	20,474	12,201	16,924	125,342	151,871	12,447	19,173	17
25,656	31,417	25,695	31,820	266,191	322,658	27,482	31,040	18
123,111	229,582	118,667	214,390	1,248,473	2,291,498	117,137	209,323	19
4,342	13,275	3,738	11,175	39,358	105,115	3,476	8,200	20
2,633	5,386	2,223	3,153	29,015	45,973	2,923	5,644	21
4,845	9,709	3,899	7,099	41,823	68,253	3,575	6,205	22
3,393	1,686	3,899	1,966	37,871	20,129	4,248	2,631	23
1,859	2,554	1,157	812	12,432	15,249	1,437	1,710	24
10,782	556	10,766	80	106,619	5,707	10,630	1,167	25
9,945	7,245	8,867	5,793	98,425	102,732	10,461	9,445	26
29,805	48,697	28,653	52,943	294,621	479,932	33,267	63,069	27
237,825	3,388,499	226,248	3,336,527	2,473,420	30,773,033	223,712	3,410,595	28
237,822	753,410	226,237	716,309	2,473,283	7,829,483	223,706	708,437	29
25,625	50,735	21,760	43,083	304,985	603,748	20,311	40,134	30
37,956	91,909	43,374	103,300	417,989	977,850	44,223	104,996	31
45,534	51,335	47,892	55,533	419,285	477,240	50,311	55,871	32
3,155	2,479	3,699	3,487	29,216	26,268	3,355	2,973	33
237,822	949,868	226,237	921,713	2,473,283	9,914,589	223,706	912,410	34
204,101	43,833	199,033	44,279	2,071,581	379,009	197,468	44,865	35
190,899	41,172	184,401	40,816	1,907,638	356,313	184,183	41,907	36
67,634	35,139	61,316	33,925	476,900	216,883	68,290	37,741	37
26,246	31,939	24,358	29,406	200,360	234,168	27,236	34,955	38
12,435	11,756	12,110	11,403	100,320	93,600	11,604	10,833	39
129,038	80,686	125,267	76,524	1,308,974	832,459	123,362	75,909	40
21,953	20,469	20,484	19,150	254,757	235,049	19,992	18,476	41
85,314	12,254	81,726	11,995	742,638	92,840	85,197	12,874	42
8,632	2,601	7,053	1,931	105,636	31,167	6,721	2,058	43
18,956	5,862	17,487	4,933	202,726	69,262	16,832	3,711	44
13,237	13,644	12,599	13,899	125,009	124,380	12,914	12,978	45
201,206	76,395	193,705	76,724	2,015,095	660,686	192,938	78,708	46
3,884	7,727	3,525	7,990	34,482	73,341	5,075	12,939	47
783	1,549	680	1,351	10,316	20,442	588	1,406	48
208,267	20,827	200,483	20,048	2,180,633	218,063	194,383	19,438	49
8,426	5,980	6,517	5,596	80,202	60,971	6,724	6,496	50
25,328	15,259	23,491	14,288	251,043	131,220	26,576	16,010	51
9,301	11,584	10,206	10,648	106,267	135,856	8,468	10,568	52
86	561	142	1,071	1,259	4,909	104	661	53
35,439	21,988	32,857	19,481	319,780	182,035	36,193	22,500	54
237,822	461,224	226,248	445,457	2,473,339	4,152,653	223,707	465,032	55
236,973	1,980,103	225,644	1,971,810	2,459,961	16,737,762	222,795	2,035,393	56
232,670	267,741	222,230	272,832	2,351,440	2,077,182	219,130	285,648	57
170,810	104,757	161,040	104,401	1,732,000	839,282	161,390	110,387	58
234,380	372,498	223,420	377,233	2,379,570	2,916,465	220,540	396,035	59
147,034	31,698	142,279	31,737	1,499,525	276,195	142,929	32,534	60
235,843	316,600	224,629	319,260	2,444,682	2,574,835	221,783	331,812	61
13,191	4,433	11,993	3,755	122,401	31,315	12,163	4,050	62
2,966	1,588	2,800	1,533	31,133	13,860	2,301	1,675	63
22,314	7,918	21,993	7,334	279,171	101,580	22,123	7,812	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

			\$16,000 to-\$16,500		\$16,500 to-\$17,000	
			Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
ITEM	POSTE					
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	209,655	201,204	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	2,144	2,197	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	211,799	203,401	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	186,206	2,706,703	177,282
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,969	29,284	5,070
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	6,399	8,135	6,377
Family Allowance.....	7	Allocations Familiales.....	7	57,261	27,524	56,613
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	33,685	66,776	30,462
Old Age Pension.....	9	Pension de vieillesse.....	9	16,525	39,078	17,570
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	17,437	36,213	18,136
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	14,051	77,048	15,336
Net Business Income.....	12	Revenu net d'entreprise.....	12	10,645	61,703	10,844
Net Professional Income.....	13	Revenu net de professions.....	13	1,850	15,289	1,915
Net Commission Income.....	14	Revenu net de commissions.....	14	1,370	5,987	1,881
Net Farming Income.....	15	Revenu net d'agriculture.....	15	5,613	23,245	5,771
Net Fishing Income.....	16	Revenu net de pêche.....	16	520	4,610	500
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	13,060	21,527	15,136
Bond Interest.....	18	Intérêt obligataire.....	18	25,033	33,321	27,475
Bank Interest.....	19	Intérêt bancaire.....	19	109,304	198,537	112,178
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,986	9,706	3,077
Income from Trusts.....	21	Revenu de fiducies.....	21	2,773	4,023	2,899
Annuity Income.....	22	Revenu de rentes.....	22	3,538	6,088	3,507
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	3,193	1,654	4,006
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	1,587	3,124	1,264
Net Rental Income.....	25	Revenu net de location.....	25	10,205	680	11,912
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	10,659	10,834	11,144
Miscellaneous Income.....	27	Revenus divers.....	27	30,628	51,084	30,311
Total Income Assessed.....	28	Total du revenu imposé.....	28	211,799	3,440,815	203,401
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	211,772	671,014	203,368
Age Exemption.....	30	Exemption en raison d'âge.....	30	16,750	33,165	18,179
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	42,580	104,068	46,675
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	52,299	59,306	51,876
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	3,333	2,888	2,623
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	211,772	870,441	203,368
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	190,146	44,525	180,028
Unemployment Insurance Premiums....	36	Primes d'assurance-chômage.....	36	177,183	42,328	167,298
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	68,701	43,103	69,484
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	28,247	38,470	28,658
Registered Home Ownership		Régime enregistré d'épargne-logement				
Interest, Dividends and Capital Gains	39	Déduction pour intérêts, dividendes	39	12,744	11,966	12,023
Deduction.....	40	et gains en capital.....	40	116,703	72,803	119,217
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	18,027	16,752	17,931
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	90,292	14,658	85,668
Education Deduction.....	43	Déduction relative aux études.....	43	6,055	1,813	6,950
Tuition Fees.....	44	Frais de scolarité.....	44	17,152	4,602	15,306
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	9,678	9,545	9,692
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	184,794	80,958	175,575
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	5,925	11,030	6,002
Disability Deduction.....	48	Déduction pour invalidité.....	48	743	1,471	820
Standard Deductions.....	49	Déductions uniformes.....	49	184,014	18,401	177,092
Medical Claims.....	50	Réclamations de frais médicaux.....	50	5,478	5,256	6,701
Charitable Donations.....	51	Dons de charité.....	51	24,712	14,017	22,833
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	7,888	9,258	9,568
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	228	848	200
Other Deductions.....	54	Autres déductions.....	54	32,448	20,228	37,293
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	211,787	462,032	203,384
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	211,330	2,110,316	202,880
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	208,380	304,826	200,040
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	153,510	116,465	151,660
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	209,660	421,290	201,200
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	137,824	32,335	134,378
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	210,388	349,651	202,039
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	12,788	4,804	14,915
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	2,642	2,114	2,239
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	15,251	5,089	13,541

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		P O T E T E M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
195,022		189,818		185,796		188,149		179,898		1
2,033		2,203		1,684		1,448		1,569		2
197,055		192,021		187,480		189,597		181,467		3
	\$		\$		\$		\$		\$	
173,943	2,659,564	169,044	2,663,771	165,807	2,704,986	171,521	2,891,745	164,681	2,829,796	4
5,910	43,046	6,091	45,213	5,274	34,363	5,222	35,343	4,801	38,517	5
5,377	8,489	6,404	5,338	5,750	8,170	4,848	6,631	6,185	6,942	6
56,255	28,514	58,629	27,780	55,806	27,580	59,286	30,147	54,602	27,185	7
30,098	56,179	27,774	50,275	26,768	56,243	23,457	47,401	24,417	46,699	8
15,952	38,497	15,682	38,054	14,580	36,302	12,952	30,505	12,277	29,211	9
16,777	34,723	16,326	35,765	14,886	31,902	13,725	28,726	13,625	28,702	10
13,184	73,368	13,904	85,672	13,544	83,368	11,223	64,467	12,755	71,365	11
10,572	71,336	10,651	71,247	9,379	55,641	9,859	58,396	8,749	48,864	12
1,662	15,595	2,070	13,714	2,141	17,536	2,126	17,034	1,361	13,631	13
1,715	6,720	1,353	7,941	715	3,983	1,099	5,872	935	5,900	14
5,614	19,685	4,623	20,670	5,090	20,624	4,562	23,260	4,761	25,755	15
490	4,514	733	6,371	400	3,321	370	3,778	400	3,219	16
14,892	26,042	14,412	25,995	12,709	22,488	14,387	24,708	13,076	23,783	17
25,707	28,225	25,699	28,698	25,543	30,401	24,916	26,706	25,785	28,929	18
103,687	199,807	106,384	193,461	106,431	207,215	101,863	181,775	102,267	189,242	19
3,638	9,789	3,652	11,288	2,564	7,394	2,791	8,392	3,151	8,108	20
3,685	5,618	3,351	7,040	2,934	4,590	3,081	5,322	2,695	5,861	21
2,762	4,318	3,750	7,164	4,147	9,843	4,035	7,369	3,032	5,665	22
3,499	3,378	2,922	809	4,150	1,390	3,206	1,390	2,957	1,550	23
1,212	1,966	1,145	1,351	1,777	1,347	966	1,129	1,243	1,220	24
11,920	654	11,995	1,429	11,818	2,967	11,046	3,211	11,789	4,663	25
11,057	10,282	11,216	9,655	10,180	8,621	10,309	8,843	11,552	8,457	26
28,143	49,786	29,484	49,849	29,525	46,949	28,023	49,309	29,788	48,119	27
197,055	3,400,093	192,021	3,408,549	187,480	3,421,287	189,597	3,555,039	181,467	3,492,056	28
197,049	624,279	191,999	608,187	187,479	593,598	189,593	600,676	181,463	574,364	29
16,471	32,611	16,015	31,706	14,958	29,558	13,179	26,094	12,542	24,826	30
45,719	111,336	47,171	111,482	43,268	103,043	46,593	110,792	45,674	108,223	31
52,315	60,515	55,060	61,634	52,270	58,367	55,727	65,392	51,501	58,296	32
2,716	2,523	2,771	2,386	2,798	2,395	2,980	3,014	2,980	2,586	33
197,049	831,265	191,999	815,395	187,479	786,960	189,593	805,969	181,463	768,296	34
176,913	42,109	172,214	41,225	168,019	40,240	174,158	41,895	166,658	39,830	35
164,398	40,829	161,912	40,925	157,251	40,289	162,618	42,304	156,597	40,793	36
69,484	47,162	70,082	48,548	73,423	52,514	75,953	57,034	75,301	58,693	37
29,487	40,846	30,227	44,915	32,313	47,184	30,303	46,004	29,474	45,559	38
10,226	9,626	10,982	10,458	12,218	11,792	13,688	12,647	10,761	10,223	39
111,228	70,118	113,013	70,199	113,798	69,759	109,978	66,070	109,940	67,773	40
16,027	14,756	16,749	15,685	16,324	15,094	14,304	13,118	14,747	13,438	41
88,702	15,016	85,748	14,766	88,383	15,211	90,454	16,318	91,646	17,156	42
5,206	1,592	6,430	2,000	4,944	1,718	5,918	1,768	5,647	1,822	43
15,341	4,042	13,674	3,952	15,250	3,383	16,580	4,727	13,964	3,467	44
8,219	8,472	8,286	8,057	8,073	8,448	7,349	7,434	6,890	6,950	45
172,252	78,742	167,922	77,549	164,910	76,714	170,332	80,190	164,014	77,331	46
5,426	13,870	5,443	15,209	5,068	10,570	5,767	16,057	5,615	13,151	47
880	1,742	884	1,754	612	1,183	269	533	370	733	48
171,010	17,101	165,914	16,591	161,642	16,164	163,641	16,364	155,640	15,564	49
5,544	4,563	5,257	4,822	5,096	3,667	4,988	4,183	4,362	4,910	50
23,400	14,905	23,157	13,224	23,429	14,885	23,621	15,250	23,134	15,131	51
9,020	8,262	8,810	9,920	8,946	10,768	8,647	9,418	10,096	10,912	52
82	773	175	837	176	1,154	148	1,245	107	1,472	53
33,902	22,246	31,819	23,496	32,297	24,289	32,230	23,944	31,458	25,552	54
197,053	456,772	192,019	464,132	187,479	465,027	189,595	476,504	181,464	470,461	55
196,586	2,113,705	191,524	2,131,047	187,031	2,171,740	189,223	2,274,263	181,142	2,254,826	56
194,230	312,976	189,030	318,960	184,690	329,585	187,350	349,271	178,740	349,203	57
146,090	121,935	141,970	122,775	137,440	126,187	140,820	134,375	132,900	132,847	58
195,020	434,911	189,820	441,736	185,800	455,773	188,150	483,646	179,900	482,050	59
131,073	31,269	126,833	30,365	122,971	29,527	129,121	31,030	121,784	29,102	60
195,761	354,613	190,748	359,768	186,309	370,468	188,629	390,652	180,442	390,124	61
14,512	6,025	14,180	6,022	12,442	5,105	13,918	5,739	12,758	5,482	62
2,639	2,100	1,875	1,888	2,374	2,104	1,956	1,944	2,668	2,537	63
12,240	4,867	11,222	4,004	11,782	4,164	10,124	3,878	9,953	3,844	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

			\$19,500 to-\$20,000		\$15,000 to-\$20,000	
ITEM	POSTE		Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	172,776	1,967,226	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	1,570	20,414	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	174,346	1,987,640	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	158,246	2,814,353	1,757,814
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,256	31,531	52,780
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	4,086	5,560	56,202
Family Allowance.....	7	Allocations Familiales.....	7	58,747	29,091	566,580
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	22,193	39,610	292,254
Old Age Pension.....	9	Pension de vieillesse.....	9	11,881	28,177	158,217
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	12,949	27,224	165,121
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	10,397	62,696	138,978
Net Business Income.....	12	Revenu net d'entreprise.....	12	8,301	49,382	101,550
Net Professional Income.....	13	Revenu net de professions.....	13	1,751	14,962	18,029
Net Commission Income.....	14	Revenu net de commissions.....	14	920	5,157	12,930
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,658	21,739	51,093
Net Fishing Income.....	16	Revenu net de pêche.....	16	380	3,308	4,909
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	12,512	27,564	134,654
Bond Interest.....	18	Intérêt obligataire.....	18	23,165	26,353	260,615
Bank Interest.....	19	Intérêt bancaire.....	19	96,386	180,010	1,074,249
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,489	8,533	31,084
Income from Trusts.....	21	Revenu de fiducies.....	21	3,601	6,932	30,604
Annuity Income.....	22	Revenu de rentes.....	22	3,183	5,537	35,132
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	2,956	800	34,341
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	1,236	914	12,977
Net Rental Income.....	25	Revenu net de location.....	25	11,825	128	114,391
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	9,833	7,718	106,318
Miscellaneous Income.....	27	Revenus divers.....	27	26,594	46,732	298,744
Total Income Assessed.....	28	Total du revenu imposé.....	28	174,346	3,444,013	1,987,640
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	174,329	552,351	1,987,518
Age Exemption.....	30	Exemption en raison d'âge.....	30	12,218	24,192	162,027
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent..	31	44,877	106,748	448,462
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	57,479	63,214	527,116
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	3,184	3,074	30,156
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	174,329	749,580	1,987,518
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	160,145	38,447	1,785,628
Unemployment Insurance Premiums....	36	Primes d'assurance-chômage.....	36	150,617	39,847	1,667,085
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions.....	37	72,556	59,284	715,412
Retirement Savings Plan Premiums....	38	Primes d'épargne-retraite.....	38	29,160	45,793	294,584
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	12,482	11,891	120,923
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	102,752	63,724	1,145,597
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	12,910	11,912	168,526
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	90,029	17,332	890,484
Education Deduction.....	43	Déduction relative aux études.....	43	5,319	1,908	60,027
Tuition Fees.....	44	Frais de scolarité.....	44	14,626	3,006	157,475
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	6,085	7,242	87,895
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	157,556	75,011	1,745,520
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	4,681	7,937	54,898
Disability Deduction.....	48	Déduction pour invalidité.....	48	150	287	6,050
Standard Deductions.....	49	Déductions uniformes.....	49	150,388	15,039	1,722,053
Medical Claims.....	50	Réclamations de frais médicaux.....	50	4,214	3,015	54,543
Charitable Donations.....	51	Dons de charité.....	51	22,508	13,761	238,736
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	7,511	8,028	88,524
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	512	1,529	1,912
Other Deductions.....	54	Autres déductions.....	54	29,402	25,029	333,108
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	174,345	450,023	1,987,593
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	173,910	2,246,224	1,982,748
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	171,890	351,143	1,956,440
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	129,360	134,533	1,459,100
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	172,780	485,676	1,967,230
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	120,182	28,864	1,310,841
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	173,182	391,111	1,974,752
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	12,189	6,369	131,588
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,995	2,010	23,202
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	7,585	3,292	133,353

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		P O T E T E M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
174,762		169,764		165,794		161,332		156,743		1
1,568		1,376		1,239		1,444		1,131		2
176,330		171,140		167,033		162,776		157,874		3
	\$		\$		\$		\$		\$	
160,545	2,931,027	155,943	2,898,978	152,638	2,913,604	149,111	2,922,646	144,849	2,919,090	4
4,530	28,689	5,941	45,191	4,942	45,131	4,345	43,954	5,279	47,207	5
3,979	5,365	5,895	7,547	6,539	7,209	5,463	10,215	4,980	6,404	6
59,278	30,707	60,202	29,062	61,773	30,576	59,875	30,940	62,481	31,645	7
21,704	39,535	20,188	37,389	20,773	33,840	16,722	29,466	18,196	31,277	8
11,109	27,186	10,806	26,458	9,660	23,002	8,860	21,586	8,733	20,751	9
11,420	24,859	11,843	27,710	10,170	22,130	9,204	20,284	8,993	19,491	10
9,831	57,859	11,807	75,303	10,137	61,262	9,813	58,378	8,474	59,889	11
8,768	52,559	7,840	42,631	7,718	49,496	7,762	51,641	7,729	46,260	12
1,929	17,875	1,977	21,467	1,579	12,937	1,723	20,461	1,947	17,817	13
932	6,576	1,444	5,101	652	6,732	1,339	7,790	1,180	5,712	14
5,408	20,659	3,805	18,255	4,370	28,861	4,001	17,451	4,283	19,358	15
480	4,645	460	4,010	419	3,358	340	3,079	370	4,693	16
13,473	29,646	12,123	27,856	12,899	29,053	13,794	33,066	11,674	28,154	17
23,986	25,945	23,535	23,341	22,191	27,060	23,074	26,419	22,652	26,184	18
98,457	183,523	99,064	185,955	94,123	175,900	93,392	177,662	89,952	155,022	19
2,712	9,039	2,338	7,595	2,660	6,948	1,974	6,997	1,737	5,566	20
2,489	4,453	2,470	6,185	3,166	5,394	2,969	3,559	2,874	3,580	21
2,628	6,509	2,677	6,218	3,005	4,734	3,032	6,631	2,681	5,898	22
2,660	1,602	3,084	1,661	3,389	1,848	2,790	1,074	2,643	1,272	23
1,304	1,987	1,391	1,349	1,576	815	1,010	436	779	411	24
9,882	5,254	12,050	5,177	11,514	982	11,511	4,243	11,532	5,135	25
11,087	10,220	10,312	5,852	9,952	7,940	9,971	13,109	9,301	11,570	26
27,300	54,822	27,855	50,909	29,707	49,997	25,181	37,654	29,905	50,368	27
176,330	3,570,033	171,140	3,550,845	167,033	3,548,811	162,776	3,540,250	157,874	3,512,483	28
176,296	558,401	171,128	542,315	167,029	529,177	162,775	515,624	157,855	500,139	29
11,336	22,444	10,941	21,663	9,884	19,570	9,010	17,806	8,803	17,430	30
43,986	104,575	43,545	104,178	45,846	109,824	43,690	104,590	47,551	114,505	31
57,092	66,989	57,105	64,438	59,540	66,850	58,292	68,868	61,255	71,062	32
4,160	4,112	3,440	3,336	2,220	1,886	2,750	2,464	2,480	2,474	33
176,296	756,521	171,128	735,930	167,029	727,307	162,775	709,353	157,855	705,610	34
162,907	39,307	157,394	37,770	155,362	37,480	151,218	36,706	147,717	35,746	35
151,692	40,362	148,633	39,698	146,785	39,249	142,477	38,457	139,248	37,743	36
72,983	61,677	74,762	64,106	72,757	63,251	75,011	66,355	72,852	67,061	37
33,507	53,355	32,592	54,683	32,555	54,117	33,758	55,400	30,300	49,123	38
12,429	12,036	11,999	11,346	11,756	11,125	12,599	12,303	10,579	10,044	39
104,249	64,414	105,651	65,461	98,939	63,105	100,061	63,197	96,056	57,535	40
12,162	11,474	14,387	13,611	12,427	11,595	11,293	10,598	10,797	9,969	41
90,280	17,635	86,955	17,273	90,102	18,217	87,854	18,188	87,329	18,340	42
5,060	1,623	5,152	1,548	5,727	1,929	5,613	1,732	6,377	2,049	43
13,606	3,481	13,994	3,121	12,183	3,145	13,796	3,126	13,711	2,850	44
6,528	7,035	5,644	6,846	5,442	5,341	5,189	6,392	5,284	5,774	45
159,574	76,404	154,712	73,802	151,570	72,728	147,918	71,406	143,870	69,691	46
5,325	10,143	6,252	16,310	5,612	13,859	5,033	13,400	5,289	11,060	47
194	388	420	753	630	1,243	120	242	390	782	48
151,440	15,144	146,138	14,614	140,817	14,082	139,205	13,921	132,541	13,254	49
4,599	4,131	3,001	2,954	4,257	3,636	3,317	3,662	2,907	4,423	50
22,842	17,682	23,723	15,892	24,125	16,744	22,334	14,837	24,030	17,993	51
8,068	7,625	8,728	7,919	8,563	8,238	8,990	7,589	9,624	7,506	52
313	1,278	172	809	147	1,030	309	957	75	882	53
32,056	28,135	31,896	24,973	32,763	30,982	31,583	27,267	28,868	24,309	54
176,326	473,328	171,138	473,491	167,031	471,098	162,776	465,733	157,862	446,133	55
175,877	2,341,902	170,872	2,342,689	166,802	2,351,452	162,508	2,366,750	157,634	2,362,170	56
174,380	368,779	169,040	372,330	164,920	375,799	160,700	380,997	156,060	385,194	57
132,830	143,179	130,890	146,471	127,070	146,784	121,170	146,044	120,730	150,861	58
174,760	511,958	169,760	518,801	165,790	522,583	161,330	527,041	156,740	536,055	59
123,814	29,884	121,637	29,259	118,781	28,671	113,317	27,567	113,799	27,557	60
175,205	409,584	170,147	413,606	166,213	417,494	161,787	422,251	157,082	425,715	61
13,028	6,955	12,045	6,470	12,606	6,836	13,573	7,791	11,384	6,658	62
1,964	1,702	1,976	2,305	2,083	2,605	1,713	2,167	1,560	1,526	63
7,779	2,659	6,182	2,115	6,759	2,595	6,070	2,236	6,633	2,411	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$22,500 to-\$23,000		\$23,000 to-\$24,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	154,856	285,015	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	1,595	2,521	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	156,451	287,536	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	143,867	2,974,777	263,513
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,766	49,075	7,955
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	4,535	5,769	8,253
Family Allowance.....	7	Allocations Familiales.....	7	63,740	32,677	118,277
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	17,316	24,851	32,840
Old Age Pension.....	9	Pension de vieillesse.....	9	8,030	18,436	15,396
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	8,713	18,267	15,793
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	8,559	63,034	17,316
Net Business Income.....	12	Revenu net d'entreprise.....	12	7,377	43,336	13,507
Net Professional Income.....	13	Revenu net de professions.....	13	1,616	13,984	3,527
Net Commission Income.....	14	Revenu net de commissions.....	14	925	4,653	2,470
Net Farming Income.....	15	Revenu net d'agriculture.....	15	3,750	20,717	8,183
Net Fishing Income.....	16	Revenu net de pêche.....	16	290	3,091	770
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	12,934	34,731	26,307
Bond Interest.....	18	Intérêt obligataire.....	18	20,609	24,787	41,891
Bank Interest.....	19	Intérêt bancaire.....	19	91,373	165,051	168,739
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,034	5,286	4,237
Income from Trusts.....	21	Revenu de fiducies.....	21	2,327	4,267	5,181
Annuity Income.....	22	Revenu de rentes.....	22	2,371	4,509	5,821
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	2,983	1,603	5,800
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	1,269	805	2,597
Net Rental Income.....	25	Revenu net de location.....	25	10,504	6,009	20,500
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	9,685	10,351	19,876
Miscellaneous Income.....	27	Revenus divers.....	27	28,623	41,136	53,946
Total Income Assessed.....	28	Total du revenu imposé.....	28	156,451	3,559,181	287,536
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	156,449	495,734	287,499
Age Exemption.....	30	Exemption en raison d'âge.....	30	8,209	16,254	15,971
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	46,017	111,872	88,245
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	62,573	72,120	115,131
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	2,724	2,572	5,861
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	156,449	698,552	287,499
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	146,705	35,456	268,722
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	138,484	37,927	253,228
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	73,909	70,334	134,607
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	31,917	57,937	63,691
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	11,981	11,680	23,007
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	96,122	59,344	178,123
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	10,910	10,217	20,944
Education Deduction.....	42	Cotisations syndicales et prof.....	42	87,801	19,303	161,374
Tuition Fees.....	43	Déduction relative aux études.....	43	4,692	1,533	9,755
Child Care Expenses.....	44	Frais de scolarité.....	44	13,578	3,551	25,598
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	5,258	5,753	7,837
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	143,073	69,438	261,683
Disability Deduction.....	47	Autres frais professionnels.....	47	6,070	17,550	8,727
Standard Deductions.....	48	Déduction pour invalidité.....	48	231	457	787
Medical Claims.....	49	Déductions uniformes.....	49	132,838	13,284	239,831
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	2,903	2,335	6,123
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	22,111	15,196	45,079
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	9,738	8,145	16,080
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	381	1,925	232
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	31,858	27,504	61,155
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54).....	55	156,451	468,869	287,535
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	155,971	2,394,918	287,069
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	154,370	390,570	283,890
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	117,560	150,444	216,870
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	154,860	541,014	285,020
Basic Federal Tax.....	60	Cotisations au RPC.....	60	110,480	26,662	203,360
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	155,266	432,526	285,868
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	12,667	8,212	26,115
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,348	1,813	3,611
	64	Crédit d'impôt pour enfants.....	64	6,027	2,054	8,448

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$24,000 to-à \$25,000		\$20,000 to-à \$25,000		\$25,000 to-à \$26,000		\$26,000 to-à \$27,000		\$27,000 to-à \$28,000		P I O T S E T M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
269,122		1,537,388		246,647		228,192		207,540		1
2,435		13,309		2,255		2,047		1,993		2
271,557		1,550,697		248,902		230,239		209,533		3
	\$		\$		\$		\$		\$	
250,944	5,578,181	1,421,410	28,720,383	229,526	5,296,775	212,628	5,068,751	194,685	4,801,761	4
9,256	78,875	47,014	408,070	7,780	77,910	7,532	88,810	5,897	71,556	5
6,980	6,869	46,620	60,116	7,750	8,606	6,894	7,028	5,230	7,025	6
116,228	58,973	601,854	306,562	110,120	57,737	105,212	54,173	99,241	53,296	7
28,504	39,502	176,243	287,508	22,289	31,754	18,504	28,120	13,893	21,136	8
12,754	30,407	85,348	205,246	13,659	31,421	11,442	27,370	9,545	22,772	9
13,906	29,643	90,042	197,246	13,830	29,544	11,561	24,670	11,360	25,378	10
14,753	99,963	90,690	594,898	12,949	94,584	11,709	75,087	11,271	91,672	11
13,526	82,382	74,227	449,711	11,449	58,520	10,949	73,416	9,935	69,864	12
3,816	39,418	18,114	181,674	2,765	30,948	3,126	29,839	2,988	26,709	13
1,707	7,708	10,640	57,811	1,267	6,456	1,294	11,962	1,385	9,552	14
7,533	45,080	41,333	226,156	7,127	44,592	6,759	51,094	5,458	34,172	15
470	4,976	3,589	36,416	540	6,552	500	7,647	460	6,487	16
25,076	76,306	128,280	329,513	23,995	79,096	23,670	79,673	25,768	91,378	17
37,945	45,229	215,883	250,108	37,887	51,387	36,572	48,260	34,495	45,937	18
161,855	307,276	896,955	1,678,414	154,989	305,840	146,253	290,164	138,382	271,391	19
3,785	9,707	21,477	61,796	5,096	14,864	4,381	13,036	4,133	14,191	20
5,661	9,453	27,137	43,893	4,761	11,663	5,004	8,630	4,570	4,903	21
4,625	10,784	26,840	58,229	4,748	12,374	4,106	10,021	4,522	13,214	22
4,813	2,476	28,162	14,832	6,196	3,394	4,971	3,620	5,683	3,603	23
3,153	2,717	13,079	12,261	2,361	3,857	2,997	3,030	2,776	3,296	24
19,786	16,787	107,279	39,632	18,714	5,420	17,958	9,306	17,534	22,343	25
19,435	16,465	99,619	88,767	19,491	23,375	19,387	24,758	18,274	26,437	26
49,084	83,886	271,601	455,827	41,709	70,067	42,269	80,317	38,724	70,469	27
271,557	6,649,489	1,550,697	34,685,802	248,902	6,345,895	230,239	6,100,172	209,533	5,763,854	28
271,550	860,266	1,550,581	4,912,807	248,892	788,697	230,226	729,030	209,528	663,977	29
13,122	25,980	87,276	172,766	14,293	28,300	11,666	23,082	9,855	19,485	30
85,187	205,311	444,067	1,068,011	77,317	185,236	77,630	188,378	69,293	168,415	31
115,049	133,049	586,037	679,155	109,535	131,102	104,238	121,822	97,725	118,251	32
5,920	5,759	29,549	28,721	3,792	3,857	4,160	3,786	4,330	4,135	33
271,550	1,230,366	1,550,581	6,861,460	248,892	1,137,191	230,226	1,066,099	209,528	974,263	34
255,491	61,848	1,445,516	349,512	232,174	56,201	216,119	52,392	196,941	47,712	35
241,054	66,508	1,361,601	369,166	218,978	60,882	203,816	56,475	185,270	51,799	36
132,984	135,159	709,865	657,910	122,193	130,361	115,394	128,483	111,074	127,905	37
67,225	115,578	325,545	549,217	64,314	112,325	61,824	115,867	60,745	120,163	38
20,309	19,670	114,659	110,305	15,993	15,469	16,587	16,083	14,757	14,480	39
170,337	107,119	949,538	592,537	164,588	105,572	154,241	99,578	146,253	95,230	40
18,468	17,045	111,388	104,287	15,825	14,666	14,267	13,192	14,334	13,420	41
155,607	36,239	847,302	180,805	141,707	33,653	130,218	31,831	120,502	29,926	42
10,864	3,645	53,240	17,456	10,906	3,763	10,481	3,658	10,593	3,606	43
24,061	5,886	130,527	31,076	23,476	5,506	19,725	4,384	20,749	5,125	44
7,384	7,899	48,566	54,137	7,650	9,178	5,458	5,967	5,301	6,609	45
248,721	121,021	1,411,121	681,552	227,898	110,856	210,928	102,600	192,815	93,701	46
14,189	34,426	56,497	140,089	10,912	28,366	9,929	24,125	9,667	23,654	47
809	1,600	3,579	7,013	670	1,317	760	1,505	560	1,232	48
225,596	22,560	1,308,406	130,841	203,613	20,361	189,124	18,912	169,564	16,956	49
6,267	7,245	33,374	35,219	5,307	4,911	4,909	6,486	5,377	5,322	50
43,211	29,567	227,455	158,468	42,818	29,224	39,573	27,500	37,877	26,128	51
15,751	13,419	85,542	75,383	16,014	13,497	17,660	15,128	15,944	13,553	52
544	1,923	2,173	10,384	332	2,178	269	1,972	279	949	53
60,342	51,121	310,521	267,276	59,877	54,822	62,568	54,969	58,180	55,755	54
271,555	859,478	1,550,674	4,522,634	248,898	813,110	230,237	781,107	209,530	753,226	55
271,060	4,561,515	1,547,793	23,316,478	248,424	4,397,903	229,696	4,256,262	208,986	4,039,811	56
268,040	758,601	1,531,380	3,787,306	245,470	737,992	227,130	722,633	206,770	691,941	57
204,270	291,742	1,171,390	1,468,468	190,770	289,083	174,900	281,081	157,620	266,590	58
269,120	1,050,344	1,537,390	5,255,774	246,650	1,027,075	228,190	1,003,714	207,540	958,531	59
193,102	46,688	1,098,290	265,572	178,970	43,322	164,818	39,993	148,989	36,143	60
269,763	839,504	1,541,331	4,197,623	247,269	818,653	228,605	800,206	207,946	765,370	61
24,525	18,186	125,943	77,765	23,761	18,962	23,249	19,163	25,348	22,087	62
3,173	4,063	17,428	21,068	3,487	4,722	2,845	4,009	2,136	2,990	63
7,432	2,762	55,330	20,112	7,366	2,644	6,436	2,421	5,565	1,876	64

## TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM ITEM	POSTE POSTE	\$28,000 to-\$29,000		\$29,000 to-\$30,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	189,815		172,752	
Number of Non-Taxable Returns.....	2	1,609		1,581	
Total Number of Returns.....	3	191,424		174,333	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	177,960	4,579,099	160,147	4,243,748
Commissions from Employment.....	5	5,538	70,614	6,136	75,430
Other Employment Earnings.....	6	5,100	8,172	4,202	6,499
Family Allowance.....	7	93,031	49,198	85,645	46,098
Unemployment Insurance Benefits.....	8	11,898	18,109	9,938	15,271
Old Age Pension.....	9	8,517	20,715	8,153	19,709
CPP or QPP Benefits.....	10	8,699	19,791	8,848	19,310
Other Pensions or Superannuation.....	11	8,478	68,462	9,736	77,302
Net Business Income.....	12	9,244	51,018	8,654	57,612
Net Professional Income.....	13	2,702	37,789	2,847	34,911
Net Commission Income.....	14	1,480	9,390	1,215	10,155
Net Farming Income.....	15	5,491	38,448	5,816	39,295
Net Fishing Income.....	16	500	7,360	320	5,239
Taxable Amount of Dividends.....	17	22,708	73,032	22,758	80,643
Bond Interest.....	18	31,636	46,012	28,268	39,776
Bank Interest.....	19	124,696	247,899	115,888	249,194
Mortgage Interest.....	20	3,359	10,689	3,737	11,463
Income from Trusts.....	21	4,234	5,250	4,556	8,606
Annuity Income.....	22	4,384	13,117	3,302	9,656
Other Canadian Investment Income.....	23	4,670	3,569	4,409	3,000
Foreign Investment Income.....	24	2,551	1,659	2,364	2,189
Net Rental Income.....	25	14,573	6,875	14,719	3,113
Net Taxable Capital Gains.....	26	18,304	15,836	16,096	23,881
Miscellaneous Income.....	27	33,659	65,986	32,607	65,704
Total Income Assessed.....	28	191,424	5,454,339	174,333	5,141,577
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	191,417	606,557	174,325	552,435
Age Exemption.....	30	8,709	17,242	8,336	16,503
Married or Equivalent Exemption.....	31	67,414	163,758	62,272	151,975
Wholly Dependent Children.....	32	92,391	111,155	85,393	102,262
Other Dependants Exemption.....	33	3,990	4,483	3,590	3,497
Total Personal Exemptions.....	34	191,417	903,197	174,325	826,672
Deductions	Déductions				
CPP or QPP Contributions.....	35	181,030	43,952	163,648	39,816
Unemployment Insurance Premiums.....	36	168,984	47,546	152,160	42,769
Registered Pension Plan Contributions.....	37	102,558	128,430	92,191	116,293
Retirement Savings Plan Premiums.....	38	57,859	114,515	54,584	105,543
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	13,926	13,622	10,957	10,772
Pension Income Deduction.....	40	131,095	84,536	122,439	81,244
Union and Professional Dues.....	41	11,260	10,480	11,985	11,215
Education Deduction.....	42	112,719	28,721	98,424	25,149
Tuition Fees.....	43	9,007	3,292	9,342	3,143
Child Care Expenses.....	44	18,774	4,337	16,467	3,762
General Expense Allowance.....	45	4,528	5,382	3,883	4,438
Other Expenses of Employment.....	46	176,613	86,240	158,742	77,556
Disability Deduction.....	47	7,696	20,620	8,515	23,239
Standard Deductions.....	48	580	1,139	580	1,269
Medical Claims.....	49	154,069	15,407	137,426	13,743
Charitable Donations.....	50	3,926	3,377	3,993	4,290
Eligible Deductions Transferred from Spouse.....	51	35,731	24,790	35,260	26,761
Allowable Investment Loss.....	52	13,018	10,014	13,853	11,219
Other Deductions.....	53	562	3,051	308	2,518
Total Deductions (Item 35-54).....	54	56,389	56,318	50,811	61,229
Taxable Income Assessed.....	55	191,422	705,767	174,332	665,969
Net Federal Tax Payable.....	56	189,040	669,248	171,900	639,003
Net Provincial Tax Payable.....	57	145,830	260,622	133,040	248,917
Total Net Tax Payable.....	58	189,820	929,871	172,750	887,921
Canada Pension Plan Contributions.....	59	138,680	33,642	125,369	30,504
Basic Federal Tax.....	60	190,153	740,770	173,152	707,443
Dividend Tax Credit.....	61	22,484	17,515	22,379	19,496
Investment Tax Credit.....	62	2,474	3,728	2,328	3,444
Child Tax Credit.....	63	4,363	1,266	3,559	886

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$25,000 to-à \$30,000		\$30,000 to-à \$32,500		\$32,500 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		P O S I T I O N
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
1,044,946		359,008		277,784		210,831		159,565		1
9,485		3,597		2,795		2,459		2,235		2
1,054,431		362,605		280,579		213,290		161,800		3
	\$		\$		\$		\$		\$	
974,946	23,990,133	333,194	9,250,773	257,836	7,677,282	193,526	6,104,715	144,342	4,832,070	4
32,883	384,321	14,018	203,790	11,474	159,317	8,462	139,757	7,319	159,968	5
29,169	37,330	7,819	10,587	6,154	10,380	2,783	5,043	2,680	5,878	6
493,249	260,502	182,586	99,514	146,181	79,626	110,708	61,892	82,983	46,568	7
76,522	114,389	19,594	30,011	14,149	22,880	8,788	14,141	5,850	8,629	8
51,316	121,987	16,941	40,109	14,036	33,389	11,604	27,000	9,164	21,824	9
54,298	118,693	18,287	39,357	15,763	34,737	12,567	26,963	9,397	21,398	10
54,143	407,107	20,186	154,187	15,409	139,015	13,093	120,122	9,347	83,313	11
50,231	310,430	18,772	121,072	14,712	90,887	12,659	86,922	9,883	70,341	12
14,428	160,197	8,144	93,507	6,957	78,119	6,928	106,708	7,216	132,662	13
6,641	47,515	3,883	26,888	2,040	14,280	2,122	15,934	1,512	15,467	14
30,651	207,602	11,635	103,422	9,506	72,977	8,187	82,056	7,409	88,612	15
2,319	33,284	580	9,153	600	12,614	360	8,839	390	6,899	16
118,899	403,823	52,917	210,029	45,913	210,717	42,953	216,292	35,984	178,582	17
168,858	231,373	63,166	96,846	51,131	77,549	40,866	75,609	34,229	61,838	18
680,208	1,364,488	246,054	545,690	203,207	496,166	158,463	411,498	125,498	351,216	19
20,706	64,243	7,689	25,049	6,566	22,794	5,974	23,100	4,183	17,222	20
23,125	39,052	11,257	25,767	8,127	17,596	7,748	15,581	6,256	10,946	21
21,062	58,382	8,051	22,086	7,929	24,722	6,009	16,457	5,166	19,813	22
25,929	17,186	11,073	8,243	8,953	7,822	7,996	8,602	6,301	6,443	23
13,049	14,031	6,428	8,343	5,303	4,223	4,922	6,909	4,501	5,228	24
83,498	47,060	31,697	12,940	24,574	6,719	20,913	4,526	16,778	22,191	25
91,552	114,288	39,771	55,649	32,709	48,365	30,502	48,712	26,780	48,795	26
188,968	352,543	66,728	144,689	53,196	124,157	41,114	100,840	32,707	88,006	27
1,054,431	28,805,838	362,605	11,311,821	280,579	9,452,896	213,290	7,719,164	161,800	6,259,525	28
1,054,388	3,340,697	362,569	1,148,854	280,564	888,903	213,248	675,211	161,770	512,512	29
52,859	104,614	17,594	34,834	14,623	28,953	11,998	23,753	9,365	18,541	30
353,926	857,762	133,435	321,614	103,504	252,111	81,860	194,535	61,200	148,446	31
489,282	584,592	182,244	222,846	145,830	179,915	111,092	137,794	84,009	106,646	32
19,867	19,758	5,647	6,163	4,375	4,538	3,870	3,947	2,970	3,044	33
1,054,388	4,907,422	362,569	1,734,311	280,564	1,354,419	213,248	1,035,239	161,770	789,189	34
989,912	240,074	340,519	83,154	262,943	63,964	198,703	48,744	150,135	37,342	35
929,208	259,471	314,291	88,669	241,984	68,251	179,759	50,919	135,082	38,285	36
543,410	631,472	195,111	266,044	153,635	223,150	114,122	181,270	87,826	148,862	37
299,326	568,412	120,965	249,741	103,614	227,892	87,523	195,655	73,585	175,156	38
72,220	70,426	24,281	23,759	14,919	14,582	10,836	10,604	9,391	9,359	39
718,616	466,160	258,170	176,445	212,312	148,071	166,011	117,894	130,534	95,528	40
67,671	62,973	25,091	23,381	19,512	18,604	16,711	15,986	11,919	11,200	41
603,570	149,281	196,686	52,486	150,990	41,674	107,323	31,196	79,212	23,590	42
50,329	17,463	18,996	6,970	17,918	6,750	11,946	4,321	11,291	4,293	43
99,191	23,115	34,138	8,414	27,107	6,763	21,682	5,406	14,942	3,970	44
26,820	31,573	6,642	8,105	4,712	5,833	3,784	4,473	2,622	3,662	45
966,996	470,952	329,791	160,911	253,980	124,023	191,384	92,930	141,525	69,084	46
46,719	120,003	19,955	58,801	16,046	48,142	12,179	43,757	9,966	37,935	47
3,143	6,461	1,180	2,472	567	1,129	696	1,386	454	899	48
853,796	85,380	284,747	28,475	211,045	21,105	155,371	15,537	112,530	11,253	49
23,512	24,387	8,741	8,445	6,032	9,090	4,661	6,735	3,802	5,035	50
191,259	134,404	74,763	56,569	67,206	52,539	56,075	44,018	48,310	35,231	51
76,489	63,411	32,271	26,448	26,442	20,494	23,005	17,247	18,645	13,497	52
1,750	10,668	1,045	5,321	820	5,315	1,029	5,848	707	3,884	53
287,825	283,093	118,244	129,417	98,909	120,474	81,187	115,255	65,770	107,569	54
1,054,419	3,719,179	362,589	1,464,028	280,578	1,227,845	213,278	1,009,180	161,796	835,635	55
1,052,072	20,192,384	361,767	8,118,306	279,895	6,874,517	212,781	5,677,766	161,242	4,637,985	56
1,040,300	3,460,818	357,540	1,441,975	276,110	1,253,397	209,680	1,058,468	158,740	891,794	57
802,160	1,346,294	280,150	567,639	220,000	497,339	166,250	415,348	126,950	351,774	58
1,044,950	4,807,112	359,010	2,009,614	277,780	1,750,735	210,830	1,473,815	159,570	1,243,568	59
756,826	183,604	264,551	64,645	207,712	50,541	156,392	38,395	119,324	29,686	60
1,047,125	3,832,443	359,686	1,597,778	278,350	1,385,685	211,319	1,167,392	159,939	978,921	61
117,221	97,223	52,361	50,726	45,391	51,116	42,463	52,922	35,657	43,211	62
13,270	18,892	5,440	9,133	4,340	7,952	3,856	8,533	3,885	8,867	63
27,289	9,094	6,086	1,504	3,258	847	1,453	275	579	158	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$40,000 to-\$45,000		\$45,000 to-\$50,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	214,731		123,842	
Number of Non-Taxable Returns.....	2	3,207		2,567	
Total Number of Returns.....	3	217,938		126,409	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	191,827	6,811,473	106,761	4,030,316
Commissions from Employment.....	5 Commissions d'emplois.....	11,201	249,938	7,889	207,362
Other Employment Earnings.....	6 Autres gains provenant d'un emploi...	3,032	4,923	1,305	5,349
Family Allowance.....	7 Allocations Familiales.....	112,349	61,796	63,580	35,851
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	7,129	11,116	4,250	6,954
Old Age Pension.....	9 Pension de vieillesse.....	13,259	31,945	9,758	23,114
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	13,092	29,704	9,466	20,690
Other Pensions or Superannuation.....	11 Autres pensions ou pensions de retraite	14,449	136,519	8,759	90,052
Net Business Income.....	12 Revenu net d'entreprise.....	13,782	108,446	8,785	69,830
Net Professional Income.....	13 Revenu net de professions.....	9,921	200,690	8,391	200,924
Net Commission Income.....	14 Revenu net de commissions.....	2,345	26,895	1,737	14,252
Net Farming Income.....	15 Revenu net d'agriculture.....	11,450	146,901	8,011	115,507
Net Fishing Income.....	16 Revenu net de pêche.....	437	12,772	230	5,698
Taxable Amount of Dividends.....	17 Montant imposable des dividendes...	59,871	400,946	42,972	391,859
Bond Interest.....	18 Intérêt obligataire.....	48,082	96,123	29,940	77,335
Bank Interest.....	19 Intérêt bancaire.....	171,237	550,081	103,943	416,721
Mortgage Interest.....	20 Intérêt hypothécaire.....	7,201	27,989	4,879	22,472
Income from Trusts.....	21 Revenu de fiducies.....	10,445	26,059	7,292	24,979
Annuity Income.....	22 Revenu de rentes.....	8,853	32,541	7,052	28,529
Other Canadian Investment Income.....	23 Autres placements au Canada.....	10,048	13,608	6,805	7,401
Foreign Investment Income.....	24 Revenu de placements à l'étranger....	7,974	13,939	6,124	10,657
Net Rental Income.....	25 Revenu net de location.....	23,940	21,564	17,388	18,951
Net Taxable Capital Gains.....	26 Gains nets en capital imposables.....	43,767	80,217	30,176	94,449
Miscellaneous Income.....	27 Revenus divers.....	45,932	154,606	27,089	97,311
Total Income Assessed.....	28 Total du revenu imposé.....	217,938	9,207,663	126,409	5,978,661
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	217,894	690,165	126,375	400,296
Age Exemption.....	30 Exemption en raison d'âge.....	13,621	26,966	9,943	19,682
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent...	86,358	207,585	49,211	115,599
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	113,603	143,019	65,108	82,812
Other Dependents Exemption.....	33 Ex. pour autres personnes à charge....	4,575	5,400	2,050	2,078
Total Personal Exemptions.....	34 Total des exemptions personnelles.....	217,894	1,073,135	126,375	620,466
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	199,543	49,831	113,008	28,586
Unemployment Insurance Premiums...	36 Primes d'assurance-chômage.....	174,885	49,553	94,251	26,543
Registered Pension Plan	Contributions à un régime enregistré				
Contributions.....	37 de pensions.....	112,301	206,581	61,491	121,464
Retirement Savings Plan Premiums...	38 Primes d'épargne-retraite.....	106,210	271,257	64,405	175,894
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement	11,086	10,925	5,658	5,603
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes				
Deduction.....	40 et gains en capital.....	176,830	135,616	105,986	83,607
Pension Income	Déduction pour revenu tiré				
Deduction.....	41 d'une pension.....	18,484	17,647	12,007	11,317
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	95,980	28,116	51,031	15,337
Education Deduction.....	43 Déduction relative aux études.....	17,741	6,953	10,307	4,007
Tuition Fees.....	44 Frais de scolarité.....	18,105	4,508	9,376	2,601
Child Care Expenses.....	45 Frais de garde d'enfants.....	2,457	2,719	1,241	1,980
General Expense Allowance.....	46 Allocation pour frais généraux.....	187,237	90,567	103,421	49,674
Other Expenses of Employment.....	47 Autres frais professionnels.....	14,444	65,898	9,143	51,134
Disability Deduction.....	48 Déduction pour invalidité.....	634	1,204	350	688
Standard Deductions.....	49 Déductions uniformes.....	146,924	14,692	78,073	7,807
Medical Claims.....	50 Réclamations de frais médicaux.....	5,103	8,590	3,558	7,108
Charitable Donations.....	51 Dons de charité.....	69,535	59,441	47,344	45,484
Eligible Deductions Transferred	Déductions admissibles transférables				
from Spouse.....	52 entre conjoints.....	29,037	22,798	19,756	16,058
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....	996	9,518	479	3,686
Other Deductions.....	54 Autres déductions.....	95,596	180,500	61,745	134,200
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54)...	217,919	1,236,913	126,405	792,780
Taxable Income Assessed.....	56 Revenu imposable établi.....	217,403	6,903,126	126,171	4,568,187
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	213,330	1,360,539	122,870	921,924
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	170,370	529,699	98,220	355,535
Total Net Tax Payable.....	59 Impôt total net à payer.....	214,730	1,890,238	123,840	1,277,459
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	157,952	39,497	89,366	22,616
Basic Federal Tax.....	61 Impôt fédéral de base.....	215,269	1,480,575	124,186	996,038
Dividend Tax Credit.....	62 Dégrèvement pour dividendes.....	58,688	98,140	42,453	95,933
Investment Tax Credit.....	63 Dégrèvement pour investissement.....	5,954	13,444	4,549	11,013
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....	533	128	153	24

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$30,000 to-à \$50,000		\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		P I O T S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,345,761		133,673		63,649		39,082		25,162		1
16,860		3,372		1,536		840		464		2
1,362,621		137,045		65,185		39,922		25,626		3
	\$		\$		\$		\$		\$	
1,227,486	38,706,629	108,171	4,315,280	48,223	2,058,094	27,692	1,237,967	17,448	805,789	4
60,363	1,120,131	9,848	331,583	4,346	172,852	3,213	150,680	1,816	97,006	5
23,770	42,160	1,834	7,108	903	3,903	641	3,159	477	2,337	6
698,387	385,247	67,209	37,550	30,901	17,671	18,207	10,403	11,730	6,831	7
59,760	93,732	3,669	6,612	1,269	1,957	784	1,138	290	460	8
74,762	177,381	12,728	30,272	7,673	18,098	4,819	11,557	3,561	8,533	9
78,572	172,850	11,686	26,293	7,289	16,306	4,382	10,041	2,937	6,892	10
81,243	723,207	9,946	118,081	5,303	54,865	3,134	36,401	1,760	20,749	11
78,593	547,498	10,911	73,017	6,675	28,995	4,661	15,555	3,781	10,552	12
47,557	812,610	13,783	457,839	9,848	448,481	8,088	431,370	5,604	365,022	13
13,639	113,715	2,168	30,557	1,087	13,058	685	8,073	448	7,252	14
56,198	609,475	9,535	185,536	5,541	125,335	3,635	91,316	2,381	60,540	15
2,594	55,975	310	10,109	170	6,039	120	4,328	80	3,226	16
280,610	1,608,425	59,113	749,039	33,815	555,299	22,703	461,843	16,064	380,786	17
267,414	485,300	32,172	98,523	17,199	55,088	9,859	42,469	6,437	30,769	18
1,008,402	2,771,373	116,352	584,081	56,936	362,638	35,601	264,205	22,999	194,838	19
36,492	138,627	6,115	35,997	3,444	23,754	2,280	13,987	1,731	10,969	20
51,125	120,927	10,221	39,227	6,499	24,942	4,747	21,928	3,341	14,209	21
43,060	144,148	9,196	39,136	5,570	26,062	3,917	20,778	3,147	18,574	22
51,176	52,120	8,776	21,178	5,272	11,566	3,301	9,490	2,655	8,574	23
35,252	49,301	8,914	16,292	5,740	13,093	4,257	12,872	3,161	10,515	24
135,290	86,896	20,398	23,507	12,648	23,777	8,166	29,202	5,882	22,644	25
203,705	376,187	38,586	125,844	22,881	104,345	15,278	87,244	10,999	75,887	26
266,766	709,609	28,530	134,246	14,832	87,210	8,694	59,514	5,622	49,205	27
1,362,621	49,929,728	137,045	7,449,893	65,185	4,205,873	39,922	2,977,116	25,626	2,166,869	28
1,362,420	4,315,941	137,001	433,823	65,156	206,212	39,890	126,230	25,605	80,996	29
77,144	152,728	13,092	25,906	7,897	15,634	4,990	9,878	3,657	7,241	30
515,568	1,239,889	49,881	118,036	21,868	50,254	12,637	29,662	7,717	17,671	31
701,886	873,031	68,812	88,945	32,325	42,399	19,031	25,660	12,392	17,010	32
23,482	25,171	2,407	2,518	880	800	652	893	370	436	33
1,362,420	6,606,759	137,001	669,227	65,156	315,299	39,890	192,325	25,605	123,354	34
1,264,851	311,621	118,289	30,743	54,694	14,987	33,139	9,383	20,961	6,100	35
1,140,252	322,219	90,679	25,240	36,206	9,913	19,369	5,163	11,321	2,990	36
724,486	1,147,370	55,757	121,615	21,832	50,157	10,650	26,310	5,900	15,284	37
556,302	1,295,595	71,195	231,659	35,431	138,185	22,684	98,833	14,565	65,041	38
76,171	74,831	5,408	5,278	2,419	2,412	1,365	1,361	730	727	39
1,049,843	757,161	119,535	98,773	57,855	50,251	35,777	31,485	23,001	20,651	40
103,724	98,135	13,070	12,194	7,163	6,751	4,310	4,042	2,869	2,602	41
681,222	192,399	44,865	12,955	17,267	4,813	8,093	2,544	4,325	1,423	42
88,199	33,295	14,079	5,906	7,171	3,137	4,479	1,981	2,934	1,317	43
125,350	31,663	8,963	2,442	3,650	1,289	2,181	863	1,310	497	44
21,458	26,773	1,519	1,762	810	1,227	360	581	250	375	45
1,207,338	587,189	103,262	48,674	46,063	21,328	26,197	11,997	16,283	7,333	46
81,733	305,666	10,269	68,738	4,187	34,439	2,727	31,620	1,645	16,148	47
3,879	7,778	740	1,459	320	638	160	313	80	162	48
988,690	98,869	82,767	8,277	34,539	3,454	20,219	2,022	12,415	1,242	49
31,897	45,003	2,952	8,951	1,438	5,731	800	3,490	440	1,818	50
363,233	293,282	53,424	55,794	30,200	36,354	19,427	29,566	13,053	20,798	51
149,156	116,543	21,548	16,594	10,608	9,172	6,464	5,251	4,110	3,449	52
5,076	33,573	1,100	13,211	575	6,198	505	6,911	272	4,495	53
521,451	787,416	69,420	206,866	36,295	160,489	23,197	135,170	15,228	111,466	54
1,362,565	6,566,381	137,041	977,130	65,179	560,925	39,916	408,885	25,620	283,919	55
1,359,259	36,779,888	136,774	5,808,074	64,984	3,332,634	39,810	2,378,067	25,558	1,761,483	56
1,338,270	6,928,096	132,630	1,183,326	63,170	697,080	38,920	510,181	25,080	389,484	57
1,061,930	2,717,333	108,050	462,708	51,040	267,281	31,320	195,524	20,450	149,512	58
1,345,760	9,645,429	133,670	1,646,034	63,650	964,361	39,080	705,705	25,160	538,996	59
995,297	245,381	95,348	24,706	43,791	11,889	26,464	7,432	16,972	4,868	60
1,348,749	7,606,388	134,189	1,269,422	63,875	743,784	39,211	541,028	25,240	410,155	61
277,013	392,048	58,200	184,131	33,235	136,628	22,290	113,681	15,745	93,941	62
28,024	58,941	6,403	18,077	4,115	12,431	2,927	9,107	2,217	5,974	63
12,062	2,935	20	13							64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

			\$90,000 to-\$100,000		\$50,000 to-\$100,000	
ITEM	POSTE		Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	16,757	278,323	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	329	6,541	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	17,086	284,864	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	11,425	573,684	212,959
Commissions from Employment.....	5	Commissions d'emplois.....	5	1,203	72,707	20,426
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	227	1,153	4,082
Family Allowance.....	7	Allocations Familiales.....	7	7,359	4,358	135,406
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	170	264	6,178
Old Age Pension.....	9	Pension de vieillesse.....	9	2,301	5,599	31,082
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	1,841	4,165	28,135
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	1,080	12,537	21,215
Net Business Income.....	12	Revenu net d'entreprise.....	12	2,403	2,570	28,431
Net Professional Income.....	13	Revenu net de professions.....	13	4,058	292,882	41,381
Net Commission Income.....	14	Revenu net de commissions.....	14	190	2,210	4,580
Net Farming Income.....	15	Revenu net d'agriculture.....	15	1,652	49,892	22,744
Net Fishing Income.....	16	Revenu net de pêche.....	16	30	1,516	708
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	11,110	294,147	142,805
Bond Interest.....	18	Intérêt obligataire.....	18	4,282	22,220	69,949
Bank Interest.....	19	Intérêt bancaire.....	19	15,315	154,956	247,203
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	1,181	8,788	14,751
Income from Trusts.....	21	Revenu de fiducies.....	21	2,413	13,063	27,221
Annuity Income.....	22	Revenu de rentes.....	22	2,041	11,190	23,871
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	1,795	6,936	21,799
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	2,247	10,045	24,319
Net Rental Income.....	25	Revenu net de location.....	25	4,355	20,837	51,449
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	7,578	63,919	95,322
Miscellaneous Income.....	27	Revenus divers.....	27	3,769	34,429	61,447
Total Income Assessed.....	28	Total du revenu imposé.....	28	17,086	1,617,250	284,864
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	17,080	54,076	284,732
Age Exemption.....	30	Exemption en raison d'âge.....	30	2,379	4,710	32,015
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	4,944	11,449	97,047
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	7,786	10,883	140,346
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge.....	33	280	336	4,592
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	17,080	81,454	284,732
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	13,820	4,067	240,903
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	6,790	1,798	164,365
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	3,590	9,322	97,730
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	9,784	45,870	153,659
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	550	559	10,472
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	15,461	14,095	251,629
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	1,720	1,568	29,130
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	2,490	849	77,040
Education Deduction.....	43	Déduction relative aux études.....	43	1,779	780	30,442
Tuition Fees.....	44	Frais de scolarité.....	44	830	239	16,930
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	150	202	3,095
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	10,643	4,830	202,448
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	1,040	11,269	19,870
Disability Deduction.....	48	Déduction pour invalidité.....	48	40	76	1,340
Standard Deductions.....	49	Déductions uniformes.....	49	8,058	806	157,998
Medical Claims.....	50	Réclamations de frais médicaux.....	50	297	2,190	5,927
Charitable Donations.....	51	Dons de charité.....	51	8,953	15,353	125,057
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	2,435	2,083	45,165
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	218	3,387	2,670
Other Deductions.....	54	Autres déductions.....	54	10,426	101,780	154,566
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	17,084	221,121	284,840
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	17,026	1,319,854	284,152
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	16,700	301,844	276,500
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	13,560	115,543	224,420
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	16,760	417,387	278,320
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	11,221	3,263	193,796
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	16,791	316,373	279,306
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	10,828	71,987	140,298
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,713	4,362	17,375
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64			30

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$100,000 to-\$150,000		\$150,000 to-\$200,000		\$200,000 to-\$250,000		\$250,000 and over—et plus		GRAND TOTAL TOTAL GLOBAL		P O I S E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
34,356 793 35,149		9,769 326 10,095		3,971 132 4,103		5,561 239 5,800		10,430,624 4,748,517 15,179,141		1 2 3
	\$		\$		\$		\$		\$	
23,091 2,301 561 14,421 250 5,502 4,676 2,660 6,735 8,160 559 3,434 40 24,231 9,203 32,039 2,947 5,686 4,954 4,715 6,077 10,280 18,009 7,987 35,149	1,327,511 178,255 6,592 8,436 421 13,253 10,668 34,279 46,367 738,030 9,591 94,010 959 886,238 56,137 406,084 25,772 42,983 54,411 24,377 32,078 44,224 227,779 91,270 4,178,541	6,771 640 250 3,891 79 1,852 1,413 917 2,324 1,780 140 1,017 7,690 2,748 9,228 967 1,668 1,735 1,510 2,288 3,181 5,798 2,316 10,095	512,597 74,337 5,088 2,263 143 4,544 3,312 14,051 14,757 212,920 2,482 26,042 435,381 22,187 175,554 12,312 18,044 19,971 13,316 18,885 11,730 135,748 38,717 1,722,051	2,848 280 120 1,460 20 813 639 370 1,139 639 50 430 3,167 1,057 3,830 420 676 759 689 1,076 1,451 2,542 970 4,103	267,777 39,558 4,703 812 46 1,977 1,508 6,335 13,452 85,514 1,725 13,908 231,513 9,740 100,672 6,706 10,635 10,761 5,920 11,379 4,114 92,551 22,280 908,904	4,257 354 225 1,854 40 1,218 915 662 1,905 658 90 700 4,612 1,569 5,502 641 1,040 1,284 1,183 2,004 2,219 4,039 1,478 5,800	707,075 81,902 27,608 1,028 50 2,938 2,190 15,464 12,822 107,787 3,713 8,484 586,272 24,175 283,383 17,270 34,732 35,669 24,795 48,028 2,720 537,276 72,277 2,606,693	11,419,985 335,692 388,957 3,702,497 2,178,109 1,382,688 1,335,653 902,128 799,841 221,631 101,041 440,074 49,059 1,114,528 1,651,224 7,497,204 228,290 242,193 239,943 268,744 136,795 777,858 848,683 1,903,328 14,354,665	168,935,688 3,793,766 507,394 1,902,800 4,443,530 3,356,829 2,553,272 4,425,816 3,256,341 4,742,044 479,930 2,097,668 288,616 7,402,538 2,288,457 15,277,295 731,200 575,816 676,483 271,865 291,981 440,118 2,370,018 3,764,451 233,993,679	4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28
35,133 5,699 8,762 15,484 510 35,133	111,197 11,284 20,181 21,634 598 164,895	10,079 1,891 2,348 4,149 120 10,079	31,912 3,744 5,425 5,719 151 46,951	4,093 834 802 1,534 50 4,093	12,965 1,651 1,860 2,090 48 18,613	5,783 1,319 969 1,893 50 5,783	18,295 2,609 2,245 2,590 52 25,791	15,176,140 1,428,240 2,802,007 3,403,334 156,695 15,176,140	47,989,608 2,826,020 6,673,063 3,993,016 148,754 61,630,460	29 30 31 32 33 34
27,259 12,750	7,966 3,345	7,299 3,273	2,058 857	2,949 1,292	799 332	3,995 1,850	1,022 481	10,973,731 10,597,000	2,010,901 2,023,627	35 36
6,132 20,208 874	16,058 102,067 867	1,525 5,284 190	5,686 29,015 188	598 2,166 50	1,653 12,284 53	841 2,728 60	2,381 19,068 61	3,472,770 1,954,002 552,471	3,441,662 3,879,173 524,935	37 38 39
31,813	29,653	9,099	8,632	3,693	3,558	5,279	5,154	7,739,642	4,909,262	40
4,007 4,511 4,014 1,557 240 21,579 1,997 200 15,469 549 19,517	3,695 1,594 1,801 666 369 9,651 25,101 396 1,547 5,395 45,461	1,260 1,032 1,061 383 50 6,323 500 60 4,031 150 6,014	1,170 244 463 131 72 2,853 9,844 115 403 1,795 20,209	549 380 428 150 20 2,688 190 20 1,580 80 2,498	505 93 190 45 29 1,223 3,575 38 158 1,510 10,490	886 480 475 180 30 4,026 260 20 1,943 110 3,821	823 102 208 62 38 1,856 6,375 43 194 2,105 38,167	1,025,430 4,523,256 731,448 1,326,303 430,019 11,284,006 320,021 41,888 13,370,028 315,004 1,648,784	934,732 840,944 241,335 511,628 419,204 3,784,780 1,005,903 83,284 1,337,003 297,128 1,216,473	41 42 43 44 45 46 47 48 49 50 51
4,770 539 23,186 35,142	3,981 14,789 341,427 615,829	1,188 144 7,065 10,082	965 3,694 194,325 282,720	420 94 3,078 4,094	350 3,471 138,257 178,611	479 121 4,618 5,785	410 8,278 738,478 825,306	641,150 17,133 2,277,889 15,177,290	644,061 140,814 4,052,135 32,298,983	52 53 54 55
34,987	3,406,113	10,046	1,395,742	4,075	717,205	5,713	1,782,721	11,833,328	148,274,085	56
34,180 28,310 34,360	810,400 311,832 1,122,232	9,710 8,090 9,770	352,771 134,227 486,998	3,930 3,330 3,970	191,610 73,240 264,850	5,520 4,720 5,560	535,536 207,010 742,547	10,188,090 7,753,560 10,430,610	24,928,308 9,774,457 34,702,765	57 58 59
22,401 34,439 23,686 3,993 20	6,484 842,797 217,560 8,726 6	6,034 9,802 7,482 1,310	1,702 362,677 106,369 2,285	2,470 3,994 3,050 670	671 196,828 56,211 981	3,414 5,596 4,383 1,090	876 548,031 138,519 2,062	8,251,771 11,741,271 1,043,328 156,996 2,457,643	1,518,406 28,021,101 1,779,518 199,927 1,068,992	60 61 62 63 64

TABLE 2A

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Loss and Nil-Perte et Néant		\$1 to-\$1,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	134	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	134	
Sources of Income		Sources de revenu			
Wages and Salaries.....	4	Salaires et traitements.....	4	94	\$ 61
Commissions from Employment.....	5	Commissions d'emplois.....	5		
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6		
Family Allowance.....	7	Allocations Familiales.....	7		
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8		
Old Age Pension.....	9	Pension de vieillesse.....	9		
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10		
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11		
Net Business Income.....	12	Revenu net d'entreprise.....	12	20	11
Net Professional Income.....	13	Revenu net de professions.....	13		
Net Commission Income.....	14	Revenu net de commissions.....	14		
Net Farming Income.....	15	Revenu net d'agriculture.....	15		
Net Fishing Income.....	16	Revenu net de pêche.....	16		
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17		
Bond Interest.....	18	Intérêt obligataire.....	18		
Bank Interest.....	19	Intérêt bancaire.....	19		
Mortgage Interest.....	20	Intérêt hypothécaire.....	20		
Income from Trusts.....	21	Revenu de fiducies.....	21		
Annuity Income.....	22	Revenu de rentes.....	22		
Other Canadian Investment Income....	23	Autres placements au Canada.....	23		
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24		
Net Rental Income.....	25	Revenu net de location.....	25		
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26		
Miscellaneous Income.....	27	Revenus divers.....	27	18	\$ 5
Total Income Assessed.....	28	Total du revenu imposé.....	28	134	82
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	66	9
Age Exemption.....	30	Exemption en raison d'âge.....	30		
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31		
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32		
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33		
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	66	9
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35		
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	70	1
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions.....	37		
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38		
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39		
Interest, Dividends and Capital Gains	40	Déduction pour intérêts, dividendes et gains en capital.....	40		
Pension Income	41	Déduction pour revenu tiré d'une pension.....	41		
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42		
Education Deduction.....	43	Déduction relative aux études.....	43		
Tuition Fees.....	44	Frais de scolarité.....	44		
Child Care Expenses.....	45	Frais de garde d'enfants.....	45		
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	82	2
Other Expenses of Employment.....	47	Autres frais professionnels.....	47		
Disability Deduction.....	48	Déduction pour invalidité.....	48		
Standard Deductions.....	49	Déductions uniformes.....	49	66	7
Medical Claims.....	50	Réclamations de frais médicaux.....	50		
Charitable Donations.....	51	Dons de charité.....	51		
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52		
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53		
Other Deductions.....	54	Autres déductions.....	54		
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	97	12
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	134	62
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	80	1
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	50	1
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	130	2
Canada Pension Plan Contributions....	60	Cotisations au RPC.....	60		
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	134	4
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62		
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63		
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$1,000 to-à \$1,500		\$1,500 to-à \$2,000		\$2,000 to-à \$2,500		\$2,500 to-à \$3,000		\$3,000 to-à \$3,500		P O T E N T I A L E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
111		239		181		583		2,246		1
111		239		181		583		2,246		2
42	\$ 54	188	\$ 297	98	\$ 183	550	\$ 1,441	1,506	\$ 2,711	3
34	43							16	10	4
								147	24	5
				18	34			1,453	3,418	6
						12	24	99	193	7
		22	37	18	39	15	41	301	746	8
								26	52	9
								61	10	10
								82	64	11
				25	18			102	311	12
										13
										14
										15
										16
										17
										18
										19
										20
										21
										22
										23
										24
										25
11	15	14	27	19	43			40	13	26
				24	39	87	161	19	32	27
111	142	239	385	181	402	583	1,694	76	108	28
								2,246	7,670	
66	17	188	163	70	31	553	296	2,188	6,195	29
38	9	14	4	12	2	207	52	35	8	30
11				12	1	208	24	31	3	31
66	26	188	168	70	34	553	372	2,188	6,206	32
										33
12		74		68	1	467	12	919	27	34
24		68	2	92	2	453	17	1,477	47	35
		26	2	12						36
										37
										38
										39
				31	18			101	69	40
				12	11					41
		26	1	24	1			54	2	42
						85	17			43
						85	47	12	1	44
76	3	68	3	98	5	550	43	1,455	81	45
										46
66	7	188	19	70	7	547	55	2,079	208	47
								10	2	48
								99	11	49
										50
										51
										52
										53
85	19	206	35	133	49	573	195	2,216	451	54
111	97	239	182	181	319	583	1,125	2,245	1,014	55
70	2	80	4	170	14	570	25	510	43	56
50	1	170	3	50	3	260	29	1,890	22	57
110	3	240	7	180	17	580	53	2,250	64	58
										59
12		74		68	1	451	12	868	25	60
111	7	239	15	181	34	583	123	2,242	106	61
										62
										63
								726	289	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$3,500 to-\$4,000		\$4,000 to-\$4,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	19,694	19,873	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	19,694	19,873	
Sources of Income		Sources de revenu				
Wages and Salaries.....	4	Salaires et traitements.....	4	16,828	\$ 50,267	\$ 16,658
Commissions from Employment.....	5	Commissions d'emplois.....	5	196	98	225
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	547	414	992
Family Allowance.....	7	Allocations Familiales.....	7	1,068	355	765
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	8,485	15,881	9,813
Old Age Pension.....	9	Pension de vieillesse.....	9			21,140
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	456	956	356
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	58	114	18
Net Business Income.....	12	Revenu net d'entreprise.....	12	889	2,875	1,216
Net Professional Income.....	13	Revenu net de professions.....	13	161	250	70
Net Commission Income.....	14	Revenu net de commissions.....	14	68	128	98
Net Farming Income.....	15	Revenu net d'agriculture.....	15	126	184	109
Net Fishing Income.....	16	Revenu net de pêche.....	16	583	695	853
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	39	2	88
Bond Interest.....	18	Intérêt obligataire.....	18	153	39	246
Bank Interest.....	19	Intérêt bancaire.....	19	2,225	357	3,177
Mortgage Interest.....	20	Intérêt hypothécaire.....	20			43
Income from Trusts.....	21	Revenu de fiducies.....	21			56
Annuity Income.....	22	Revenu de rentes.....	22			
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	99	31	87
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	15	54	
Net Rental Income.....	25	Revenu net de location.....	25	110	112	130
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	40	54	65
Miscellaneous Income.....	27	Revenus divers.....	27	810	923	1,175
Total Income Assessed.....	28	Total du revenu imposé.....	28	19,694	73,790	19,873
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	19,678	58,981	19,848
Age Exemption.....	30	Exemption en raison d'âge.....	30			
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	243	83	224
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	238	29	423
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33			
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	19,678	59,093	19,848
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	14,749	511	14,481
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	16,319	801	16,700
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	205	17	349
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	18	6	25
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39			
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	2,371	379	3,346
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	94	12	14
Education Deduction.....	42	Cotisations syndicales et prof.....	42	1,920	95	2,037
Tuition Fees.....	43	Déduction relative aux études.....	43	418	92	1,114
Child Care Expenses.....	44	Frais de scolarité.....	44	301	52	816
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	121	26	391
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	16,779	1,518	16,576
Disability Deduction.....	47	Autres frais professionnels.....	47			
Standard Deductions.....	48	Déduction pour invalidité.....	48			
Medical Claims.....	49	Déductions uniformes.....	49	18,886	1,889	19,064
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	197	52	130
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	689	106	687
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52			
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53			
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	157	11	687
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54).....	55	19,680	5,568	19,862
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	19,694	9,127	19,873
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	2,810	151	1,700
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	17,540	242	18,880
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	19,690	393	19,870
Basic Federal Tax.....	60	Cotisations au RPC.....	60	14,395	496	14,193
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	19,688	761	19,865
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	39		86
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63			
	64	Crédit d'impôt pour enfants.....	64	4,779	2,310	4,606

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
22,638		65,699		44,341		113,705		147,043		1
22,638		65,699		44,341		113,705		147,043		2
										3
	\$		\$		\$		\$		\$	
20,161	72,044	56,125	179,070	36,158	131,742	101,528	476,973	128,635	649,060	4
346	273	767	668	500	358	2,347	4,896	2,813	4,608	5
666	543	2,255	1,809	1,623	811	4,870	4,181	6,082	4,147	6
1,114	342	3,108	943	1,656	870	5,502	2,014	7,150	3,654	7
10,196	22,856	29,966	63,332	23,970	65,065	46,012	107,386	54,133	122,897	8
				90	229	381	1,173	1,095	2,778	9
485	766	1,420	2,560	1,382	2,056	2,113	3,713	4,509	9,833	10
195	360	283	515	420	1,062	386	1,303	1,064	3,064	11
1,079	1,981	3,568	9,563	2,842	11,298	6,474	23,218	9,041	31,390	12
159	504	429	1,008	402	1,642	1,187	4,660	1,620	7,529	13
184	92	353	443	210	561	728	1,411	1,672	3,186	14
129	12	430	453	745	2,378	1,210	1,947	2,200	5,153	15
875	1,430	2,393	3,257	1,028	1,789	1,379	2,626	1,146	2,293	16
268	44	395	56	130	9	631	43	1,506	135	17
620	403	1,032	566	1,172	612	1,913	523	4,788	3,568	18
5,428	4,160	10,976	6,305	6,825	4,864	21,660	7,436	41,424	39,761	19
16	46	59	195	81	82	86	228	945	2,289	20
22	43	78	124	70	74	47	48	415	779	21
17	61	23	69	53	14	34	40	190	275	22
127	11	313	91	100	40	496	162	997	198	23
33	3	55	76	49	165	100	224	50	41	24
173	110	476	510	529	509	1,918	650	2,782	743	25
164	177	317	402	338	487	722	920	1,532	1,874	26
1,754	1,686	3,944	4,346	3,991	8,047	7,928	9,886	13,420	19,761	27
22,638	107,951	65,699	276,372	44,341	234,763	113,705	655,661	147,043	919,017	28
22,606	69,420	65,263	196,058	44,306	137,027	113,685	356,944	147,004	463,031	29
				233	177	475	824	1,124	2,216	30
320	169	1,094	443	407	172	705	680	1,231	1,525	31
973	542	1,911	829	1,330	986	2,797	1,982	4,566	3,463	32
				18	4	447	182	1,000	335	33
22,606	70,131	65,263	197,332	44,306	138,366	113,685	360,612	147,004	470,570	34
18,257	853	49,027	1,973	33,194	1,778	98,772	6,475	127,868	9,314	35
19,714	1,185	54,917	2,931	33,548	2,030	96,937	7,632	120,206	10,197	36
833	124	1,444	204	1,108	139	4,249	594	5,884	1,114	37
61	31	106	43	97	32	1,122	340	1,132	440	38
134	25	143	34	144	142	223	221	436	321	39
5,728	2,596	11,600	4,068	7,371	2,808	22,536	5,346	43,441	18,638	40
314	247	440	284	554	405	788	377	1,107	938	41
3,188	176	7,255	409	4,831	285	17,893	1,086	24,272	1,776	42
1,695	531	3,318	948	2,491	732	3,712	1,088	7,491	2,033	43
1,887	853	3,101	1,253	1,362	1,362	5,035	2,133	11,292	3,467	44
569	237	1,081	446	1,220	730	1,635	1,328	2,754	1,579	45
19,980	2,145	55,664	5,378	35,766	3,888	101,179	14,452	127,808	19,593	46
123	45	132	45	267	120	21	6	680	334	47
								48	95	48
21,548	2,155	62,514	6,251	42,547	4,255	109,474	10,947	140,949	14,095	49
317	55	654	145	505	139	1,529	440	3,109	1,093	50
928	260	2,415	556	1,392	358	2,936	668	3,816	826	51
100	15	107	17	28	16	222	92	92	38	52
										53
540	100	1,385	329	1,385	214	2,996	427	6,778	1,054	54
22,631	11,632	65,483	25,316	44,330	19,431	113,703	53,659	147,028	86,944	55
22,638	26,188	65,698	53,722	44,341	76,965	113,705	241,385	147,043	361,500	56
2,080	205	8,080	560	23,490	769	97,240	5,286	130,660	14,007	57
21,150	936	60,040	1,720	33,540	2,280	69,970	6,489	91,900	10,984	58
22,640	1,142	65,700	2,280	44,340	3,048	113,710	11,776	147,040	24,991	59
17,980	837	48,041	1,927	29,617	1,614	71,816	4,849	95,062	7,106	60
22,638	2,132	65,681	4,277	44,341	7,814	113,705	26,486	147,043	42,234	61
266	5	391	7	128	2	617	11	1,500	28	62
		20	2	132	1	322	17	771	79	63
5,116	2,265	15,227	6,984	10,777	4,944	22,128	10,129	30,512	12,529	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$6,500 to-\$7,000		\$7,000 to-\$7,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	172,635		184,261
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	172,635		184,261
Sources of Income		Sources de revenu				
Wages and Salaries.....	4	Salaires et traitements.....	4	149,301	\$ 819,543	\$ 160,688
Commissions from Employment.....	5	Commissions d'emplois.....	5	3,073	5,575	3,227
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	6,405	5,375	6,219
Family Allowance.....	7	Allocations Familiales.....	7	10,480	3,970	14,005
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	61,688	148,812	62,205
Old Age Pension.....	9	Pension de vieillesse.....	9	1,627	4,108	1,896
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	5,435	9,279	7,789
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	2,602	8,171	3,839
Net Business Income.....	12	Revenu net d'entreprise.....	12	10,265	38,019	10,971
Net Professional Income.....	13	Revenu net de professions.....	13	1,653	5,250	2,117
Net Commission Income.....	14	Revenu net de commissions.....	14	916	2,412	1,171
Net Farming Income.....	15	Revenu net d'agriculture.....	15	3,024	6,716	3,141
Net Fishing Income.....	16	Revenu net de pêche.....	16	1,369	3,591	1,381
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	3,031	738	3,466
Bond Interest.....	18	Intérêt obligataire.....	18	9,018	7,103	10,294
Bank Interest.....	19	Intérêt bancaire.....	19	61,864	66,629	67,907
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	1,468	3,336	1,478
Income from Trusts.....	21	Revenu de fiducies.....	21	881	1,136	907
Annuity Income.....	22	Revenu de rentes.....	22	408	1,027	691
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	1,618	421	1,633
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	528	222	308
Net Rental Income.....	25	Revenu net de location.....	25	3,908	2,257	4,530
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	2,942	3,553	3,541
Miscellaneous Income.....	27	Revenus divers.....	27	13,986	18,007	16,174
Total Income Assessed.....	28	Total du revenu imposé.....	28	172,635	1,165,250	184,261
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	172,614	545,449	184,241
Age Exemption.....	30	Exemption en raison d'âge.....	30	1,786	3,535	2,142
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	2,172	4,019	3,776
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	7,702	6,978	9,188
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	935	695	1,108
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	172,614	560,675	184,241
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	150,306	12,146	160,618
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	143,171	13,311	153,892
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	9,792	2,115	10,113
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	2,228	925	4,071
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	1,415	1,189	2,560
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	63,965	31,949	70,684
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	3,135	2,547	5,078
Education Deduction.....	42	Cotisations syndicales et prof.....	42	30,342	2,339	35,595
Tuition Fees.....	43	Déduction relative aux études.....	43	14,261	4,153	17,223
Child Care Expenses.....	44	Frais de scolarité.....	44	16,273	5,320	20,278
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	3,403	2,059	6,327
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	148,442	24,653	160,063
Disability Deduction.....	47	Autres frais professionnels.....	47	968	340	1,324
Standard Deductions.....	48	Déduction pour invalidité.....	48			
Medical Claims.....	49	Déductions uniformes.....	49	164,400	16,440	172,562
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	3,477	1,030	4,420
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	5,495	1,544	8,287
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	418	262	435
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53			30
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	9,896	1,933	12,135
	55	Total des déductions (Postes 35 à 54).....	55	172,631	124,261	184,255
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	172,635	480,310	184,261
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	155,550	24,906	172,210
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	110,520	16,003	116,390
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	172,620	40,908	184,260
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	111,830	9,275	120,356
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	172,635	58,379	184,261
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	3,030	180	3,429
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,083	137	1,291
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	32,632	12,826	31,846

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		P O S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
194,801		209,493		225,574		221,095		245,105		1
194,801		209,493		225,574		221,095		245,105		2
	\$		\$		\$		\$		\$	3
171,693	1,094,796	174,552	1,190,633	186,063	1,352,530	177,298	1,374,793	199,550	1,618,981	4
3,890	4,314	2,480	4,053	3,893	7,125	4,617	9,348	3,737	9,071	5
7,408	7,791	4,410	5,795	7,675	9,213	6,283	8,094	6,105	6,342	6
16,104	6,492	19,187	8,400	25,697	11,475	26,471	11,376	38,024	15,915	7
64,130	155,990	67,476	156,997	70,451	171,437	61,680	144,249	71,327	174,686	8
2,751	6,863	13,009	31,876	19,991	48,832	23,886	58,121	27,356	67,006	9
6,822	13,995	14,450	28,270	19,732	36,145	22,402	43,216	27,127	51,539	10
4,677	14,880	7,156	24,729	8,409	24,964	13,782	41,958	18,984	69,769	11
10,197	39,905	12,112	50,505	12,127	53,177	13,292	65,349	13,011	65,599	12
1,990	8,065	2,464	11,801	1,738	7,925	2,195	11,748	2,467	11,111	13
1,521	3,629	1,383	4,035	1,598	953	953	3,668	1,789	4,555	14
3,515	7,128	4,174	7,737	4,219	10,694	4,956	12,631	4,278	8,428	15
1,272	3,294	1,597	5,010	1,129	3,736	1,265	4,634	1,091	4,230	16
3,162	965	4,875	1,235	6,023	2,264	6,863	2,349	7,803	2,641	17
14,044	12,102	15,766	16,400	16,885	17,986	19,550	22,531	21,699	24,303	18
74,936	94,458	91,713	133,135	97,479	159,008	100,094	169,764	117,010	194,409	19
1,632	4,332	2,630	6,610	4,091	8,241	3,332	7,149	3,610	7,491	20
1,623	2,589	1,813	1,735	2,772	3,744	2,528	3,591	2,677	2,743	21
700	1,054	883	1,526	1,407	2,173	1,952	2,687	3,034	3,381	22
2,084	1,184	1,516	504	3,197	1,286	2,780	1,472	2,434	867	23
240	100	1,043	1,113	640	749	636	1,009	994	750	24
4,772	584	5,936	2,726	7,427	475	8,235	1,149	8,546	1,789	25
3,694	2,859	5,085	5,641	6,167	8,501	7,651	6,294	6,885	7,789	26
16,751	23,460	20,725	27,574	20,087	29,864	23,501	36,913	25,778	35,509	27
194,801	1,510,830	209,493	1,728,041	225,574	1,974,728	221,095	2,044,091	245,105	2,388,907	28
194,773	615,457	209,475	662,136	225,531	712,833	221,066	699,085	245,102	775,463	29
2,862	5,621	13,114	25,959	20,856	41,277	24,230	47,916	27,818	55,001	30
5,925	9,327	7,628	13,794	14,135	28,977	17,948	39,575	25,830	59,869	31
13,543	12,476	15,014	14,258	20,875	21,413	21,090	21,548	31,319	30,819	32
1,130	949	1,147	1,039	1,555	1,064	2,062	1,378	2,917	2,435	33
194,773	643,830	209,475	717,186	225,531	805,565	221,066	809,503	245,102	923,588	34
171,735	16,590	175,732	18,803	188,545	21,536	181,526	22,805	202,357	26,599	35
161,723	17,539	164,598	19,131	175,871	21,755	167,064	22,128	186,986	26,033	36
13,548	3,016	15,756	4,503	16,358	4,140	17,870	6,237	25,552	7,525	37
6,324	4,162	7,461	6,242	8,760	7,315	8,499	7,839	12,598	11,694	38
2,758	2,565	4,329	3,943	4,938	4,329	5,105	4,633	6,423	5,835	39
77,580	44,045	96,005	55,890	101,877	63,074	103,633	65,629	121,381	74,730	40
6,636	5,468	8,295	7,190	10,304	8,467	15,701	13,951	20,685	19,092	41
41,811	3,361	44,464	4,023	48,770	4,209	47,368	4,620	58,909	5,581	42
18,591	5,821	18,893	5,459	15,568	4,492	15,290	4,470	15,925	4,642	43
24,073	10,247	22,186	7,925	19,886	6,966	21,851	8,567	23,868	9,425	44
5,789	3,800	8,988	7,947	9,560	9,267	10,195	8,868	11,312	11,283	45
170,340	32,677	173,876	35,734	186,060	40,722	176,405	41,202	198,430	48,506	46
883	1,199	1,458	1,275	1,850	1,022	2,407	2,947	1,798	1,911	47
143	283	67	133	629	1,245	521	1,032	685	1,356	48
180,482	18,048	194,935	19,494	207,773	20,777	201,012	20,101	223,950	22,395	49
5,039	1,817	5,051	2,231	6,443	2,656	6,163	2,440	6,910	3,178	50
11,254	4,329	10,609	3,774	14,184	5,339	16,466	6,215	17,607	6,698	51
666	513	655	516	2,264	1,448	2,262	1,779	3,437	3,225	52
						32	39	270	210	53
13,516	3,747	17,270	3,637	18,776	4,763	22,087	5,627	26,872	6,340	54
194,797	179,230	209,484	207,851	225,544	233,525	221,087	251,127	245,103	296,259	55
194,801	687,766	209,493	803,002	225,574	935,634	221,095	983,456	245,105	1,169,056	56
184,360	49,686	200,160	64,221	216,400	82,105	213,340	92,278	238,940	115,934	57
134,310	26,349	146,690	31,621	158,480	37,878	160,620	42,188	175,660	51,398	58
194,800	76,035	209,490	95,842	225,570	119,983	221,100	134,466	245,110	167,332	59
128,777	12,561	130,850	14,247	139,611	16,194	134,273	17,148	147,936	19,858	60
194,801	88,103	209,492	105,790	225,574	126,966	221,095	136,621	245,105	165,078	61
3,100	238	4,858	306	5,941	560	6,823	580	7,552	657	62
1,493	320	1,660	369	1,798	468	2,192	601	1,627	489	63
29,722	12,069	33,807	12,637	35,061	14,376	31,945	12,294	35,875	12,710	64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$5,000 to-\$10,000		\$10,000 to-\$10,500	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	1,758,053		241,706	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	1,758,053		241,706	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	1,485,466	9,663,168	195,531	1,713,337
Commissions from Employment.....	5	30,577	52,295	4,194	9,363
Other Employment Earnings.....	6	57,080	56,591	4,877	7,052
Family Allowance.....	7	164,276	69,929	36,078	16,684
Unemployment Insurance Benefits.....	8	583,072	1,397,206	61,095	137,153
Old Age Pension.....	9	92,082	225,622	29,334	72,324
CPP or QPP Benefits.....	10	111,761	212,844	28,407	55,473
Other Pensions or Superannuation.....	11	61,319	201,382	18,956	66,989
Net Business Income.....	12	100,332	420,684	13,665	76,183
Net Professional Income.....	13	17,833	78,211	2,175	12,547
Net Commission Income.....	14	11,941	29,544	1,747	3,505
Net Farming Income.....	15	31,462	71,780	5,227	10,641
Net Fishing Income.....	16	12,657	34,746	1,102	4,194
Taxable Amount of Dividends.....	17	37,490	11,190	7,423	3,929
Bond Interest.....	18	115,129	114,945	22,038	26,326
Bank Interest.....	19	680,912	947,915	109,654	199,132
Mortgage Interest.....	20	19,353	42,784	3,758	8,286
Income from Trusts.....	21	13,733	17,602	2,750	3,521
Annuity Income.....	22	9,352	13,179	3,209	4,704
Other Canadian Investment Income.....	23	16,855	6,927	3,225	1,000
Foreign Investment Income.....	24	4,588	4,908	558	746
Net Rental Income.....	25	48,583	11,415	8,755	1,999
Net Taxable Capital Gains.....	26	38,557	40,957	7,395	6,811
Miscellaneous Income.....	27	162,341	230,336	24,638	38,363
Total Income Assessed.....	28	1,758,053	13,956,159	241,706	2,476,262
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	1,757,797	5,549,811	241,689	764,693
Age Exemption.....	30	94,640	186,761	29,908	59,214
Married or Equivalent Exemption.....	31	79,757	163,967	25,881	61,512
Wholly Dependent Children.....	32	127,424	122,275	28,982	30,766
Other Dependents Exemption.....	33	12,319	8,519	2,182	1,608
Total Personal Exemptions.....	34	1,757,797	6,031,333	241,689	917,794
Deductions	Déductions				
CPP or QPP Contributions.....	35	1,490,653	150,219	199,374	28,445
Unemployment Insurance Premiums.....	36	1,403,996	154,979	183,203	27,556
Registered Pension Plan Contributions.....	37	120,230	31,470	28,098	10,542
Retirement Savings Plan Premiums.....	38	52,292	41,779	12,584	12,069
Registered Home Ownership.....	39	28,331	25,381	6,408	6,180
Interest, Dividends and Capital Gains Deduction.....	40	708,473	400,223	114,748	74,640
Pension Income Deduction.....	41	72,283	62,593	21,816	19,630
Union and Professional Dues.....	42	354,255	30,152	58,995	5,934
Education Deduction.....	43	129,445	38,323	12,283	3,574
Tuition Fees.....	44	167,889	63,554	21,858	7,765
Child Care Expenses.....	45	61,183	51,343	10,553	10,876
General Expense Allowance.....	46	1,478,369	290,064	194,497	51,242
Other Expenses of Employment.....	47	11,656	10,238	2,101	3,104
Disability Deduction.....	48	2,099	4,156	613	1,214
Standard Deductions.....	49	1,638,084	163,808	217,909	21,791
Medical Claims.....	50	42,646	16,573	6,026	2,869
Charitable Donations.....	51	92,046	32,837	21,249	9,121
Eligible Deductions Transferred from Spouse.....	52	10,479	8,157	3,811	3,540
Allowable Investment Loss.....	53	350	270	10	
Other Deductions.....	54	131,711	29,962	22,925	5,609
Total Deductions (Item 35-54).....	55	1,757,962	1,606,080	241,689	305,700
Taxable Income Assessed.....	56	1,758,053	6,318,710	241,706	1,252,766
Net Federal Tax Payable.....	57	1,632,330	485,316	236,060	131,655
Net Provincial Tax Payable.....	58	1,198,090	245,283	170,780	55,863
Total Net Tax Payable.....	59	1,758,030	730,598	241,710	187,518
Canada Pension Plan Contributions.....	60	1,110,128	113,620	142,031	20,589
Basic Federal Tax.....	61	1,758,052	829,795	241,706	180,419
Dividend Tax Credit.....	62	36,978	2,764	7,218	979
Investment Tax Credit.....	63	12,369	2,716	1,944	721
Child Tax Credit.....	64	294,305	116,707	31,191	11,799

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
234,733		242,929		239,613		242,914		244,151		1
234,733		242,929		239,613		242,914		244,151		2
	\$		\$		\$		\$		\$	3
190,438	1,756,618	200,027	1,933,530	200,590	2,048,383	201,182	2,158,034	205,802	2,298,705	4
3,398	7,330	6,308	13,257	4,612	15,709	4,394	19,525	4,503	14,950	5
5,658	11,164	6,506	10,411	5,382	6,465	5,333	6,741	6,052	10,347	6
37,656	16,897	39,636	18,621	41,952	19,169	46,198	22,060	47,398	22,001	7
57,718	124,050	59,774	142,560	56,125	122,777	53,266	112,915	52,029	113,986	8
28,107	69,186	26,161	64,817	26,804	66,651	27,208	67,348	25,220	61,890	9
27,297	54,583	26,040	52,856	25,090	50,216	26,707	55,093	25,814	55,253	10
20,727	80,051	18,866	74,093	18,529	76,949	21,763	91,777	19,907	92,711	11
13,384	72,558	12,546	67,114	11,840	65,024	13,055	73,886	12,161	65,542	12
2,346	10,367	2,326	11,228	1,655	8,158	1,879	9,710	1,999	15,559	13
1,596	5,586	2,222	6,514	1,161	4,394	1,705	7,812	1,772	5,828	14
4,659	7,283	5,745	16,133	5,146	4,302	5,648	13,157	5,092	15,746	15
1,081	4,202	1,103	5,617	998	5,276	1,040	5,337	1,098	5,281	16
8,685	5,027	9,791	5,856	10,885	5,333	10,313	5,698	11,017	5,845	17
21,218	26,463	24,092	29,414	25,119	27,707	28,385	32,456	25,131	29,173	18
112,067	205,230	114,331	206,146	118,404	224,399	118,202	216,349	122,485	212,127	19
3,513	9,274	3,234	10,051	3,093	8,999	4,105	9,243	3,669	9,446	20
2,406	3,451	2,007	3,927	3,102	4,216	3,049	4,221	2,384	4,937	21
3,430	4,018	3,356	4,529	3,820	8,005	3,505	5,053	3,745	6,735	22
2,974	2,828	3,387	2,028	2,546	1,200	3,144	1,698	3,482	2,083	23
644	562	594	578	1,277	1,106	988	2,066	1,163	2,056	24
8,222	2,244	9,280	2,602	8,958	1,235	11,049	605	10,131	2,612	25
7,116	7,169	7,481	7,175	8,685	7,885	9,167	5,953	8,206	7,776	26
23,181	36,933	26,737	42,631	27,393	41,245	31,754	48,527	30,051	51,465	27
234,733	2,523,076	242,929	2,731,689	239,613	2,816,200	242,914	2,975,265	244,151	3,112,053	28
234,716	741,961	242,919	768,948	239,604	757,896	242,879	769,495	244,139	773,271	29
29,037	57,483	26,594	52,631	27,194	53,772	28,127	55,691	25,639	50,764	30
27,961	64,081	34,057	78,445	34,292	79,639	39,426	94,398	39,707	91,695	31
33,311	34,273	33,054	36,073	36,871	40,350	39,088	42,655	40,566	44,483	32
2,232	2,349	2,777	2,493	3,892	3,440	2,520	1,934	2,503	2,163	33
234,716	900,148	242,919	938,590	239,604	935,097	242,879	964,173	244,139	962,376	34
194,832	29,560	204,772	32,628	203,598	34,363	205,768	36,928	208,481	38,913	35
178,388	28,277	190,171	31,655	189,154	33,322	189,424	35,010	195,107	37,390	36
26,919	9,802	35,364	13,487	40,451	15,110	43,171	17,136	54,732	24,359	37
12,927	11,986	14,908	16,359	17,569	17,433	19,444	21,512	20,073	24,192	38
8,697	7,643	9,644	8,781	8,564	7,683	9,688	9,007	10,700	10,221	39
116,509	75,200	120,271	74,707	122,987	77,183	124,426	77,709	128,267	80,348	40
23,091	21,018	21,864	19,702	20,940	19,529	25,289	22,638	22,401	20,916	41
60,797	6,370	68,454	7,806	69,957	7,965	67,766	7,948	79,442	10,139	42
12,657	3,781	11,046	3,249	11,453	3,311	10,109	2,713	10,146	2,862	43
20,675	7,803	17,867	6,139	21,082	7,370	21,008	6,648	20,238	5,628	44
10,734	10,253	13,420	12,363	14,369	13,018	11,303	11,095	14,425	13,395	45
190,021	52,707	198,962	58,107	200,060	61,476	200,303	64,667	205,073	68,913	46
1,775	2,460	2,650	3,715	3,077	5,332	3,446	5,581	3,294	4,646	47
592	1,172	1,090	2,139	489	968	879	1,740	990	1,960	48
210,017	21,002	217,793	21,779	213,694	21,369	213,272	21,327	216,760	21,676	49
7,783	3,374	6,956	3,883	6,046	3,378	8,831	4,861	7,860	4,172	50
19,900	8,815	21,063	9,825	23,111	10,930	24,612	11,065	22,789	11,441	51
5,171	4,494	6,546	7,108	7,871	9,554	9,406	11,323	9,443	11,658	52
106	129	89	121	120	136	30	63	61	151	53
25,395	7,049	26,509	7,136	26,242	6,631	29,434	9,312	32,132	10,070	54
234,731	312,893	242,920	340,689	239,604	356,061	242,894	378,284	244,139	403,048	55
234,733	1,310,032	242,929	1,452,409	239,613	1,525,044	242,914	1,632,803	244,151	1,746,628	56
230,850	145,015	239,370	168,066	236,450	182,831	240,530	200,808	242,220	222,988	57
175,350	63,094	172,830	68,621	175,640	76,270	175,660	81,786	178,540	89,541	58
234,730	208,109	242,930	236,687	239,610	259,101	242,910	282,595	244,150	312,528	59
145,617	22,290	144,917	23,389	147,953	25,287	148,923	26,995	151,355	28,499	60
234,733	192,343	242,929	217,337	239,613	231,438	242,914	250,619	244,144	272,832	61
8,622	1,254	9,472	1,460	10,721	1,330	10,103	1,421	10,777	1,457	62
1,518	609	2,342	882	1,973	885	2,510	1,215	2,211	1,110	63
30,140	11,015	28,933	10,661	30,690	10,796	30,035	11,185	29,672	10,315	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$13,000 to-\$13,500		\$13,500 to-\$14,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	236,877		238,845	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	236,877		238,845	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	200,039	2,334,402	203,974	2,474,915
Commissions from Employment.....	5	4,876	18,050	6,811	26,992
Other Employment Earnings.....	6	5,590	6,492	6,113	8,270
Family Allowance.....	7	47,292	23,702	50,726	23,098
Unemployment Insurance Benefits.....	8	44,293	96,559	44,703	97,318
Old Age Pension.....	9	25,062	61,717	23,998	58,267
CPP or QPP Benefits.....	10	25,860	53,502	22,957	49,017
Other Pensions or Superannuation.....	11	20,383	91,188	18,662	83,575
Net Business Income.....	12	11,313	65,359	12,838	73,716
Net Professional Income.....	13	1,711	10,193	2,154	14,407
Net Commission Income.....	14	1,545	5,377	1,064	6,089
Net Farming Income.....	15	6,055	15,435	6,945	22,206
Net Fishing Income.....	16	930	4,999	820	5,582
Taxable Amount of Dividends.....	17	12,237	8,838	11,148	9,594
Bond Interest.....	18	25,542	32,580	28,475	35,125
Bank Interest.....	19	122,902	225,320	123,835	225,412
Mortgage Interest.....	20	3,447	9,716	3,546	8,656
Income from Trusts.....	21	2,733	6,192	2,669	3,173
Annuity Income.....	22	3,393	5,038	3,705	5,982
Other Canadian Investment Income.....	23	4,196	1,488	3,618	1,352
Foreign Investment Income.....	24	1,347	2,100	1,140	1,374
Net Rental Income.....	25	9,505	282	11,585	1,547
Net Taxable Capital Gains.....	26	8,925	6,530	10,951	8,476
Miscellaneous Income.....	27	29,722	53,654	28,558	42,310
Total Income Assessed.....	28	236,877	3,138,151	238,845	3,283,358
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	236,877	749,691	238,836	756,376
Age Exemption.....	30	25,943	51,367	24,810	49,123
Married or Equivalent Exemption.....	31	40,526	94,788	40,464	95,893
Wholly Dependent Children.....	32	39,414	45,020	44,736	48,522
Other Dependents Exemption.....	33	2,280	2,526	3,322	2,823
Total Personal Exemptions.....	34	236,877	943,392	238,836	952,738
Deductions	Déductions				
CPP or QPP Contributions.....	35	203,043	39,619	208,438	42,998
Unemployment Insurance Premiums.....	36	188,221	37,618	194,132	40,280
Registered Pension Plan Contributions.....	37	53,764	24,849	59,930	30,048
Retirement Savings Plan Premiums.....	38	21,879	28,059	22,270	26,735
Registered Home Ownership.....	39	9,330	8,881	11,125	10,459
Interest, Dividends and Capital Gains Deduction.....	40	128,877	80,915	131,716	81,026
Pension Income Deduction.....	41	23,146	21,505	22,125	19,997
Union and Professional Dues.....	42	75,614	9,835	84,296	11,549
Education Deduction.....	43	9,203	2,658	7,843	2,425
Tuition Fees.....	44	18,212	6,017	21,363	5,905
Child Care Expenses.....	45	11,574	12,062	10,778	11,161
General Expense Allowance.....	46	198,860	69,858	202,871	74,346
Other Expenses of Employment.....	47	2,860	5,951	4,004	10,290
Disability Deduction.....	48	917	1,816	627	1,241
Standard Deductions.....	49	207,890	20,789	211,730	21,173
Medical Claims.....	50	6,555	4,190	7,498	4,796
Charitable Donations.....	51	25,491	12,011	23,216	12,941
Eligible Deductions Transferred from Spouse.....	52	9,566	11,291	9,154	11,557
Allowable Investment Loss.....	53	80	120	121	429
Other Deductions.....	54	30,549	10,141	32,721	12,497
Total Deductions (Item 35-54).....	55	236,877	408,185	238,836	431,854
Taxable Income Assessed.....	56	236,877	1,786,572	238,845	1,898,765
Net Federal Tax Payable.....	57	234,810	232,516	236,230	252,730
Net Provincial Tax Payable.....	58	177,050	94,896	174,300	100,054
Total Net Tax Payable.....	59	236,880	327,411	238,850	352,784
Canada Pension Plan Contributions.....	60	150,446	29,388	150,791	31,181
Basic Federal Tax.....	61	236,877	281,345	238,845	302,361
Dividend Tax Credit.....	62	12,100	2,203	10,996	2,395
Investment Tax Credit.....	63	3,010	1,432	3,405	1,822
Child Tax Credit.....	64	25,392	8,732	21,360	7,627

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		P O I S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
234,375		223,422		2,379,565		220,538		224,370		1
234,375		223,422		2,379,565		220,538		224,370		2
										3
	\$		\$		\$		\$		\$	
200,478	2,529,852	193,336	2,536,599	1,991,397	21,784,375	192,672	2,607,838	195,460	2,750,556	4
5,005	18,722	6,187	28,762	50,288	172,661	4,974	26,191	5,736	32,750	5
5,804	9,810	7,622	7,268	58,937	84,020	5,208	9,889	5,238	5,959	6
50,469	23,530	52,410	25,904	449,815	211,667	54,820	25,490	52,680	25,704	7
42,899	90,407	39,552	82,666	511,454	1,120,391	37,498	75,435	35,616	73,247	8
24,131	58,581	20,402	48,858	256,427	629,640	19,107	46,083	20,461	50,137	9
24,275	50,836	21,355	43,176	253,802	520,007	20,076	44,105	20,398	42,969	10
18,196	91,556	16,508	85,019	192,497	833,908	16,442	78,878	17,446	100,855	11
10,562	72,000	12,186	70,303	123,550	701,686	11,372	73,036	10,806	65,639	12
1,741	11,422	2,009	8,064	19,995	111,656	1,458	7,462	1,563	9,365	13
1,100	5,280	1,611	3,816	15,523	54,202	1,290	9,001	1,598	6,160	14
5,271	19,796	5,935	19,545	55,723	135,638	4,931	14,453	4,724	16,586	15
620	4,260	700	3,929	9,494	48,676	620	4,937	500	4,175	16
12,082	11,400	10,886	8,822	104,467	70,343	11,065	8,980	10,903	11,274	17
24,993	30,278	25,215	31,003	250,208	300,525	27,003	30,400	29,363	31,325	18
120,672	224,088	116,645	209,626	1,179,197	2,147,829	114,976	204,746	117,091	219,194	19
4,227	13,088	3,575	10,712	36,167	97,472	3,385	7,934	3,183	9,681	20
2,418	4,881	2,051	2,860	25,569	41,379	2,755	5,108	2,514	4,901	21
4,616	9,257	3,734	6,770	36,513	60,091	3,414	5,879	3,483	6,108	22
3,195	1,491	3,703	1,845	33,470	17,012	4,083	2,511	3,058	1,788	23
1,717	2,447	1,068	750	10,496	13,786	1,317	1,487	995	1,799	24
10,541	2,008	10,540	838	98,566	8,314	10,296	1,147	11,052	2,063	25
9,196	6,808	8,242	5,471	85,364	70,053	9,789	9,145	9,366	8,950	26
29,333	47,548	28,251	52,252	279,618	454,928	32,927	62,051	32,647	52,047	27
234,375	3,339,347	223,422	3,294,857	2,379,565	29,690,259	220,538	3,362,189	224,370	3,533,230	28
234,372	742,481	223,421	707,387	2,379,452	7,532,200	220,532	698,383	224,368	711,065	29
24,700	48,904	21,024	41,626	262,976	520,575	19,617	38,759	20,831	41,244	30
36,547	88,491	42,412	100,892	361,273	849,835	43,084	102,152	40,883	95,025	31
44,306	48,996	46,989	53,976	387,317	425,115	49,125	54,040	47,592	54,308	32
3,122	2,420	3,675	3,450	28,505	25,206	3,345	2,958	3,393	3,897	33
234,372	931,291	223,421	907,332	2,379,452	9,352,931	220,532	896,293	224,368	905,539	34
202,180	43,419	197,280	43,886	2,027,766	370,757	195,583	44,452	198,404	45,863	35
189,686	40,990	183,430	40,687	1,880,916	352,784	183,063	41,718	184,190	43,427	36
67,365	34,923	61,030	33,573	470,824	213,829	67,979	37,540	71,900	42,967	37
25,609	30,828	23,938	28,553	191,201	217,725	26,886	33,928	29,164	37,450	38
12,328	11,649	12,016	11,309	98,500	91,813	11,530	10,759	14,147	12,980	39
126,475	78,643	123,121	74,837	1,237,397	775,209	121,106	74,259	123,989	75,412	40
21,269	19,846	20,028	18,730	221,969	203,510	19,532	18,059	21,167	19,756	41
84,951	12,207	81,327	11,921	731,599	91,673	84,815	12,830	94,051	14,275	42
8,423	2,525	6,884	1,860	100,047	28,957	6,425	1,940	6,709	2,027	43
18,694	5,576	17,257	4,597	198,254	63,447	16,528	3,539	18,598	4,281	44
13,177	13,578	12,550	13,853	122,883	121,653	12,842	12,878	10,658	10,805	45
199,724	76,014	192,289	76,352	1,982,660	653,683	191,349	78,262	194,130	82,333	46
3,716	6,763	3,470	7,656	30,393	55,499	4,525	9,382	5,725	12,777	47
702	1,386	607	1,202	7,506	14,839	526	1,275	721	1,428	48
205,797	20,580	198,519	19,852	2,113,381	211,338	192,104	19,210	196,552	19,655	49
8,081	5,063	6,153	3,934	71,789	40,520	6,421	5,298	5,941	5,153	50
24,487	14,449	22,842	13,701	228,760	114,298	25,823	15,314	24,905	14,330	51
8,716	10,665	9,851	10,197	79,535	91,388	8,101	10,087	9,276	11,782	52
45	38	62	127	721	1,313	62	5	125	266	53
33,615	12,909	31,444	12,144	290,966	93,499	34,592	14,234	34,886	13,114	54
234,372	442,052	223,422	428,970	2,379,484	3,807,736	220,533	444,970	224,368	470,080	55
234,375	1,966,000	223,422	1,958,556	2,379,565	16,529,575	220,538	2,020,925	224,370	2,157,609	56
232,670	267,741	222,230	272,832	2,351,440	2,077,182	219,130	285,648	222,970	310,082	57
170,810	104,757	161,040	104,401	1,732,000	839,282	161,390	110,387	163,960	119,397	58
234,380	372,498	223,420	377,233	2,379,570	2,916,465	220,540	396,035	224,370	429,480	59
145,671	31,435	141,049	31,495	1,468,753	270,549	141,517	32,253	142,735	33,055	60
234,375	316,083	223,422	318,796	2,379,558	2,563,571	220,538	331,378	224,370	356,690	61
11,794	2,844	10,750	2,200	102,553	17,543	10,835	2,237	10,665	2,815	62
2,570	1,374	2,417	1,297	23,900	11,348	2,027	1,469	2,225	1,521	63
21,992	7,639	21,864	7,270	271,269	97,040	21,962	7,739	19,410	6,752	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$16,000 to-\$16,500		\$16,500 to-\$17,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1 Nombre de déclarations imposables.....	209,655		201,204	
Number of Non-Taxable Returns.....	2 Nombre de déclarations non imposables..				
Total Number of Returns.....	3 Nombre total de déclarations.....	209,655		201,204	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	184,947	2,693,240	176,042	2,616,210
Commissions from Employment.....	5 Commissions d'emplois.....	4,912	28,888	4,747	32,596
Other Employment Earnings.....	6 Autres gains provenant d'un emploi... 6	6,289	7,722	6,291	6,917
Family Allowance.....	7 Allocations Familiales.....	56,650	27,118	55,856	26,864
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	33,596	66,622	30,362	59,331
Old Age Pension.....	9 Pension de vieillesse.....	16,053	37,957	17,191	41,860
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	17,149	35,648	17,887	36,896
Other Pensions or Superannuation.....	11 Autres pensions ou pensions de retraite 11	13,792	75,750	15,115	81,924
Net Business Income.....	12 Revenu net d'entreprise.....	10,426	62,493	10,699	68,245
Net Professional Income.....	13 Revenu net de professions.....	1,773	14,285	1,875	16,488
Net Commission Income.....	14 Revenu net de commissions.....	1,345	5,854	1,707	7,117
Net Farming Income.....	15 Revenu net d'agriculture.....	5,342	21,035	5,470	20,046
Net Fishing Income.....	16 Revenu net de pêche.....	510	4,597	470	3,108
Taxable Amount of Dividends.....	17 Montant imposable des dividendes.... 17	11,872	12,481	13,964	15,198
Bond Interest.....	18 Intérêt obligataire.....	24,668	32,746	27,129	35,170
Bank Interest.....	19 Intérêt bancaire.....	107,854	195,646	110,790	216,764
Mortgage Interest.....	20 Intérêt hypothécaire.....	2,916	9,446	2,873	10,092
Income from Trusts.....	21 Revenu de fiducies.....	2,627	3,745	2,763	6,392
Annuity Income.....	22 Revenu de rentes.....	3,387	5,842	3,424	5,899
Other Canadian Investment Income.....	23 Autres placements au Canada.....	3,054	1,556	3,913	1,298
Foreign Investment Income.....	24 Revenu de placements à l'étranger.... 24	1,502	3,001	1,184	1,594
Net Rental Income.....	25 Revenu net de location.....	9,998	188	11,585	1,485
Net Taxable Capital Gains.....	26 Gains nets en capital imposables..... 26	10,109	10,267	10,769	8,245
Miscellaneous Income.....	27 Revenus divers.....	30,369	50,242	29,807	53,767
Total Income Assessed.....	28 Total du revenu imposé.....	209,655	3,405,992	201,204	3,370,535
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	209,628	664,219	201,173	637,276
Age Exemption.....	30 Exemption en raison d'âge.....	16,271	32,217	17,787	35,218
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent... 31	41,976	102,597	45,935	110,281
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	51,650	58,315	51,102	58,607
Other Dependents Exemption.....	33 Ex. pour autres personnes à charge.... 33	3,318	2,869	2,606	2,563
Total Personal Exemptions.....	34 Total des exemptions personnelles..... 34	209,628	860,217	201,173	843,945
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	188,839	44,252	178,559	42,197
Unemployment Insurance Premiums...	36 Primes d'assurance-chômage.....	176,506	42,227	166,511	41,080
Registered Pension Plan Contributions.....	37 Contributions à un régime enregistré de pensions.....	68,441	42,905	69,127	44,808
Retirement Savings Plan Premiums....	38 Primes d'épargne-retraite.....	27,975	37,774	28,154	37,552
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement 39	12,707	11,934	11,966	11,255
Interest, Dividends and Capital Gains Deduction.....	40 Déduction pour intérêts, dividendes et gains en capital.....	115,125	71,585	117,756	74,519
Pension Income Deduction.....	41 Déduction pour revenu tiré d'une pension.....	17,721	16,487	17,691	16,582
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	89,978	14,621	85,400	13,978
Education Deduction.....	43 Déduction relative aux études.....	5,944	1,759	6,871	2,105
Tuition Fees.....	44 Frais de scolarité.....	16,997	4,478	15,179	3,227
Child Care Expenses.....	45 Frais de garde d'enfants.....	9,621	9,487	9,666	10,424
General Expense Allowance.....	46 Allocation pour frais généraux.....	183,618	80,628	174,403	78,166
Other Expenses of Employment.....	47 Autres frais professionnels.....	5,886	10,935	5,672	11,482
Disability Deduction.....	48 Déduction pour invalidité.....	729	1,443	810	1,604
Standard Deductions.....	49 Déductions uniformes.....	182,454	18,245	175,393	17,539
Medical Claims.....	50 Réclamations de frais médicaux.....	5,299	4,584	6,542	5,745
Charitable Donations.....	51 Dons de charité.....	24,206	13,538	22,426	12,696
Eligible Deductions Transferred from Spouse.....	52 Déductions admissibles transférables entre conjoints.....	7,656	9,002	9,372	9,868
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....	179	155	172	1,004
Other Deductions.....	54 Autres déductions.....	31,300	12,482	36,346	15,487
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54).... 55	209,643	448,522	201,187	451,317
Taxable Income Assessed.....	56 Revenu imposable établi.....	209,655	2,097,252	201,204	2,075,273
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	208,380	304,826	200,040	305,103
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	153,510	116,465	151,660	120,296
Total Net Tax Payable.....	59 Impôt total net à payer.....	209,660	421,290	201,200	425,399
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	136,918	32,170	133,322	31,523
Basic Federal Tax.....	61 Impôt fédéral de base.....	209,655	349,218	201,204	347,078
Dividend Tax Credit.....	62 Dégrèvement pour dividendes.....	11,643	3,116	13,776	3,794
Investment Tax Credit.....	63 Dégrèvement pour investissement..... 63	2,425	1,891	1,991	1,640
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....	15,133	5,040	13,458	4,473

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		P O S T E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
195,022		189,818		185,796		188,149		179,898		1
195,022		189,818		185,796		188,149		179,898		2
	\$		\$		\$		\$		\$	3
172,670	2,645,592	167,510	2,646,948	164,724	2,692,218	170,640	2,880,555	163,775	2,819,293	4
5,723	40,481	5,661	41,098	5,235	33,851	5,187	35,074	4,763	38,114	5
5,286	8,059	6,340	5,057	5,683	7,914	4,808	6,416	6,133	6,651	6
55,720	28,142	57,561	27,036	55,325	27,276	58,842	29,867	54,080	26,838	7
30,012	56,046	27,673	50,064	26,698	56,136	23,399	47,304	24,351	46,617	8
15,595	37,637	15,404	37,411	14,337	35,710	12,758	30,036	12,026	28,597	9
16,565	34,305	16,169	35,477	14,715	31,542	13,578	28,378	13,465	28,384	10
13,011	72,607	13,760	85,002	13,400	82,692	11,076	63,838	12,591	70,593	11
10,420	71,056	10,439	71,486	9,240	54,785	9,718	58,628	8,606	48,842	12
1,611	14,982	2,026	13,036	2,094	16,917	2,093	16,358	1,327	13,326	13
1,699	6,652	1,203	7,852	683	3,894	1,075	5,807	914	5,847	14
5,287	18,058	4,371	18,208	4,878	19,014	4,345	21,295	4,509	22,760	15
490	4,501	722	6,264	400	3,338	370	3,760	390	3,257	16
13,901	17,362	13,363	17,733	11,808	14,007	13,620	17,068	12,204	14,999	17
25,351	27,673	25,244	28,197	25,310	29,933	24,683	26,281	25,546	28,503	18
102,365	196,997	105,307	191,086	105,400	204,878	100,933	179,489	101,220	186,606	19
3,583	9,695	3,619	11,163	2,520	7,278	2,729	8,256	3,114	8,035	20
3,555	5,301	3,232	6,778	2,854	4,458	3,018	5,219	2,576	5,647	21
2,652	4,138	3,631	6,911	4,078	9,659	3,979	7,242	2,935	5,365	22
3,415	3,334	2,838	760	4,082	1,312	3,128	1,328	2,861	1,411	23
1,113	1,856	1,073	1,199	1,708	1,300	907	1,073	1,135	1,108	24
11,658	1,319	11,840	2,225	11,683	2,203	10,899	2,750	11,645	4,652	25
10,691	10,024	10,702	9,192	9,846	8,284	10,046	8,681	11,242	8,115	26
27,822	49,221	29,079	49,282	29,332	46,386	27,811	48,696	29,582	47,582	27
195,022	3,365,037	189,818	3,369,467	185,796	3,390,578	188,149	3,527,896	179,898	3,461,837	28
195,019	617,851	189,797	601,209	185,795	588,264	188,147	596,096	179,895	569,397	29
16,108	31,893	15,731	31,144	14,704	29,055	12,982	25,704	12,288	24,323	30
45,104	109,828	46,279	109,178	42,718	101,618	46,152	109,686	45,247	107,163	31
51,788	59,688	53,995	59,931	51,818	57,723	55,309	64,789	51,000	57,556	32
2,550	2,179	2,756	2,369	2,781	2,381	2,970	3,009	2,980	2,580	33
195,019	821,438	189,797	803,832	185,795	779,041	188,147	799,285	179,895	761,019	34
175,526	41,798	170,727	40,875	166,978	40,011	173,219	41,683	165,645	39,597	35
163,638	40,685	160,811	40,709	156,600	40,176	162,150	42,232	156,176	40,735	36
69,276	47,011	69,733	48,336	73,184	52,329	75,756	56,873	75,115	58,526	37
29,239	40,243	29,875	44,351	32,068	46,417	30,115	45,412	29,262	45,041	38
10,152	9,552	10,922	10,403	12,169	11,743	13,665	12,624	10,733	10,195	39
109,870	69,115	111,761	69,245	112,725	68,914	109,017	65,305	108,816	66,926	40
15,800	14,554	16,571	15,538	16,144	14,928	14,140	12,970	14,570	13,277	41
88,449	14,984	85,370	14,703	88,143	15,181	90,222	16,289	91,423	17,125	42
5,126	1,566	6,340	1,967	4,853	1,679	5,848	1,744	5,572	1,797	43
15,202	3,901	13,550	3,861	15,160	3,287	16,481	4,573	13,890	3,354	44
8,171	8,432	8,267	8,034	8,032	8,389	7,329	7,415	6,849	6,900	45
171,097	78,430	166,885	77,215	163,998	76,452	169,491	79,937	163,138	77,072	46
5,145	11,024	4,991	12,034	5,032	10,420	5,735	15,945	5,548	12,949	47
862	1,707	868	1,719	597	1,153	256	507	346	685	48
169,420	16,942	164,175	16,418	160,288	16,029	162,503	16,250	154,433	15,443	49
5,357	3,632	5,140	4,350	4,955	2,973	4,904	3,784	4,235	4,215	50
23,045	14,555	22,758	12,706	23,158	14,618	23,354	14,985	22,854	14,836	51
8,849	8,022	8,649	9,732	8,788	10,629	8,534	9,275	9,945	10,771	52
49	299	128	196	124	262	101	472	56	542	53
33,029	16,192	30,814	14,557	31,388	15,827	31,477	17,166	30,738	19,652	54
195,020	442,643	189,816	446,946	185,795	451,415	188,147	465,442	179,895	459,639	55
195,022	2,100,955	189,818	2,118,690	185,796	2,160,121	188,149	2,263,169	179,898	2,241,180	56
194,230	312,976	189,030	318,960	184,690	329,585	187,350	349,271	178,740	349,203	57
146,090	121,935	141,970	122,775	137,440	126,187	140,820	134,375	132,900	132,847	58
195,020	434,911	189,820	441,736	185,800	455,773	188,150	483,646	179,900	482,050	59
130,024	31,066	125,950	30,188	122,230	29,390	128,496	30,908	121,131	28,987	60
195,022	354,208	189,818	359,348	185,796	370,124	188,149	390,252	179,898	389,544	61
13,548	4,336	13,166	4,423	11,573	3,493	13,183	4,254	11,929	3,727	62
2,451	1,889	1,681	1,635	2,236	1,919	1,793	1,725	2,446	2,176	63
12,143	4,826	11,145	3,968	11,668	4,125	10,058	3,847	9,865	3,803	64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$19,500 to-\$20,000		\$15,000 to-\$20,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	172,776		1,967,226	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	172,776		1,967,226	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	157,267	2,801,230	1,745,707	27,153,681
Commissions from Employment.....	5	4,206	31,002	51,144	340,044
Other Employment Earnings.....	6	4,058	5,433	55,334	70,019
Family Allowance.....	7	58,337	28,851	559,871	273,186
Unemployment Insurance Benefits.....	8	22,143	39,509	291,348	570,311
Old Age Pension.....	9	11,693	27,726	154,625	373,155
CPP or QPP Benefits.....	10	12,842	27,018	162,844	344,721
Other Pensions or Superannuation.....	11	10,331	62,287	136,964	774,426
Net Business Income.....	12	8,162	48,988	99,888	623,198
Net Professional Income.....	13	1,718	14,415	17,538	136,635
Net Commission Income.....	14	906	5,077	12,420	63,261
Net Farming Income.....	15	4,487	20,211	48,344	191,666
Net Fishing Income.....	16	380	3,270	4,844	41,206
Taxable Amount of Dividends.....	17	11,664	17,947	124,364	147,050
Bond Interest.....	18	22,885	25,892	257,182	296,120
Bank Interest.....	19	95,361	178,127	1,061,297	1,973,532
Mortgage Interest.....	20	2,444	8,391	30,366	89,972
Income from Trusts.....	21	3,516	6,693	29,410	54,242
Annuity Income.....	22	3,104	5,358	34,087	62,401
Other Canadian Investment Income.....	23	2,887	778	33,319	16,075
Foreign Investment Income.....	24	1,158	869	12,092	15,285
Net Rental Income.....	25	11,695	478	112,351	4,051
Net Taxable Capital Gains.....	26	9,522	7,153	102,082	88,056
Miscellaneous Income.....	27	26,393	46,276	295,769	505,551
Total Income Assessed.....	28	172,776	3,412,980	1,967,226	34,199,741
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	172,761	547,382	1,967,115	6,231,142
Age Exemption.....	30	12,027	23,813	158,346	313,371
Married or Equivalent Exemption.....	31	44,481	105,772	441,859	1,053,300
Wholly Dependent Children.....	32	57,086	62,661	520,465	587,619
Other Dependents Exemption.....	33	3,168	3,063	29,867	27,868
Total Personal Exemptions.....	34	172,761	742,692	1,967,115	8,213,301
Deductions	Déductions				
CPP or QPP Contributions.....	35	159,240	38,239	1,772,720	418,966
Unemployment Insurance Premiums.....	36	150,096	39,751	1,659,741	412,741
Registered Pension Plan	Contributions à un régime enregistré				
Contributions.....	37	72,328	59,060	712,839	490,355
Retirement Savings Plan Premiums.....	38	29,006	45,504	291,744	413,674
Registered Home Ownership	Régime enregistré d'épargne-logement				
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes				
Deduction.....	40	101,684	62,881	1,131,849	698,160
Pension Income	Déduction pour revenu tiré				
Deduction.....	41	12,810	11,824	166,146	153,974
Union and Professional Dues.....	42	89,791	17,293	887,642	151,279
Education Deduction.....	43	5,266	1,890	58,954	18,473
Tuition Fees.....	44	14,523	2,935	156,108	37,437
Child Care Expenses.....	45	6,052	7,213	87,487	89,977
General Expense Allowance.....	46	156,740	74,764	1,734,849	783,258
Other Expenses of Employment.....	47	4,621	7,774	52,880	114,722
Disability Deduction.....	48	140	283	5,858	11,803
Standard Deductions.....	49	149,082	14,908	1,706,404	170,640
Medical Claims.....	50	4,143	2,689	52,937	42,424
Charitable Donations.....	51	22,290	13,565	234,819	141,143
Eligible Deductions Transferred	Déductions admissibles transférables				
from Spouse.....	52	7,397	7,905	86,567	97,073
Allowable Investment Loss.....	53	467	782	1,463	3,981
Other Deductions.....	54	28,538	16,276	323,108	154,985
Total Deductions (Item 35-54).....	55	172,775	437,408	1,967,179	4,518,382
Taxable Income Assessed.....	56	172,776	2,232,882	1,967,226	21,468,056
Net Federal Tax Payable.....	57	171,890	351,143	1,956,440	3,216,798
Net Provincial Tax Payable.....	58	129,360	134,533	1,459,100	1,239,198
Total Net Tax Payable.....	59	172,780	485,676	1,967,230	4,455,996
Canada Pension Plan Contributions.....	60	119,579	28,746	1,301,902	308,286
Basic Federal Tax.....	61	172,776	390,672	1,967,226	3,638,512
Dividend Tax Credit.....	62	11,365	4,481	121,683	36,676
Investment Tax Credit.....	63	1,862	1,783	21,137	17,650
Child Tax Credit.....	64	7,350	2,966	132,192	47,538

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		P O T E T M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
174,762		169,764		165,794		161,332		156,743		1
174,762		169,764		165,794		161,332		156,743		2
	\$		\$		\$		\$		\$	3
159,525	2,917,812	155,082	2,889,446	151,878	2,903,794	148,147	2,911,496	144,155	2,909,969	4
4,499	28,353	5,914	44,876	4,920	44,827	4,161	41,591	5,260	46,956	5
3,946	5,206	5,877	7,484	6,503	7,045	5,419	10,073	4,970	6,352	6
58,687	30,283	59,797	28,772	61,382	30,358	59,355	30,661	62,087	31,396	7
21,659	39,434	20,120	37,250	20,715	33,736	16,665	29,349	18,149	31,182	8
10,903	26,690	10,582	25,939	9,463	22,525	8,650	21,062	8,583	20,396	9
11,298	24,594	11,713	27,493	10,057	21,931	9,069	20,051	8,903	19,326	10
9,716	57,231	11,707	74,797	10,082	60,979	9,690	57,916	8,399	59,578	11
8,652	52,600	7,721	42,286	7,606	49,651	7,651	52,089	7,623	46,028	12
1,888	17,001	1,935	20,417	1,521	11,919	1,697	19,719	1,920	17,376	13
905	6,416	1,428	5,054	631	6,585	1,181	7,402	1,170	5,631	14
5,182	18,133	3,600	15,727	4,216	27,347	3,859	16,298	4,109	16,965	15
470	4,639	460	4,005	381	3,250	340	3,085	360	4,672	16
12,634	20,292	11,261	17,753	12,160	20,371	12,833	22,578	11,030	19,510	17
23,783	25,688	23,247	22,763	21,951	26,675	22,874	26,100	22,518	25,932	18
97,537	181,852	98,157	184,292	93,300	174,171	92,430	175,274	89,279	153,612	19
2,673	8,903	2,289	7,361	2,599	6,827	1,920	6,843	1,719	5,378	20
2,402	4,325	2,416	6,131	3,098	5,206	2,761	3,377	2,836	3,500	21
2,587	6,398	2,636	6,156	2,935	4,595	2,965	6,423	2,629	5,658	22
2,610	1,548	3,013	1,629	3,311	1,777	2,724	1,003	2,595	1,234	23
1,247	1,889	1,303	1,233	1,505	711	948	378	742	342	24
9,720	4,719	11,947	4,553	11,393	1,619	11,385	3,948	11,409	4,893	25
10,768	9,432	10,005	5,497	9,668	7,155	9,729	12,763	9,099	11,230	26
27,066	54,292	27,679	50,477	29,517	49,425	25,015	37,246	29,766	49,998	27
74,762	3,538,290	169,764	3,522,285	165,794	3,522,479	161,332	3,508,827	156,743	3,487,328	28
74,729	553,436	169,762	537,985	165,791	525,256	161,332	511,056	156,731	496,575	29
11,122	22,020	10,709	21,204	9,682	19,170	8,796	17,383	8,651	17,129	30
43,453	103,272	43,222	103,395	45,505	109,072	43,242	103,447	47,228	113,707	31
56,512	66,022	56,719	63,842	59,155	66,330	57,780	68,216	60,864	70,540	32
4,150	4,106	3,440	3,329	2,210	1,875	2,740	2,463	2,480	2,472	33
74,729	748,857	169,762	729,756	165,791	721,703	161,332	702,566	156,731	700,424	34
61,823	39,077	156,487	37,572	154,561	37,308	150,236	36,497	146,954	35,575	35
51,163	40,257	148,231	39,646	146,377	39,184	141,932	38,360	138,951	37,698	36
72,773	61,497	74,580	63,887	72,538	63,067	74,678	66,094	72,689	66,914	37
33,306	52,782	32,420	54,320	32,378	53,717	33,570	55,083	30,155	48,853	38
12,401	12,010	11,957	11,307	11,739	11,108	12,560	12,267	10,546	10,011	39
103,286	63,694	104,710	64,711	98,083	62,440	99,037	62,383	95,349	57,006	40
12,030	11,357	14,280	13,513	12,330	11,511	11,160	10,475	10,703	9,879	41
90,066	17,604	86,765	17,246	89,870	18,186	87,504	18,134	87,185	18,311	42
4,990	1,594	5,101	1,533	5,687	1,916	5,541	1,707	6,315	2,027	43
13,525	3,435	13,901	3,086	12,118	3,094	13,721	3,045	13,647	2,804	44
6,484	6,984	5,620	6,818	5,425	5,322	5,178	6,381	5,264	5,753	45
158,626	76,143	153,910	73,585	150,835	72,518	147,116	71,159	143,207	69,492	46
5,276	9,982	6,211	16,183	5,569	13,648	4,849	11,673	5,267	10,962	47
169	335	420	751	620	1,234	120	230	380	768	48
150,146	15,015	145,003	14,500	139,846	13,985	138,109	13,811	131,597	13,160	49
4,504	3,810	2,940	2,702	4,185	3,431	3,260	3,089	2,853	3,923	50
22,601	17,506	23,527	15,654	23,898	16,545	22,016	14,646	23,884	17,831	51
7,913	7,445	8,611	7,819	8,463	8,131	8,744	7,421	9,516	7,414	52
267	673	141	189	110	453	287	587	50	198	53
31,210	19,678	31,198	18,701	32,082	24,814	30,956	20,810	28,389	18,882	54
74,758	460,877	169,762	463,725	165,792	461,608	161,332	453,854	156,731	437,463	55
74,762	2,328,557	169,764	2,328,806	165,794	2,339,169	161,332	2,352,409	156,743	2,349,443	56
74,380	368,779	169,040	372,330	164,920	375,799	160,700	380,997	156,060	385,194	57
32,830	143,179	130,890	146,471	127,070	146,784	121,170	146,044	120,730	150,861	58
74,760	511,958	169,760	518,801	165,790	522,583	161,330	527,041	156,740	536,055	59
23,019	29,753	121,046	29,161	118,226	28,574	112,594	27,434	113,289	27,471	60
74,762	409,147	169,764	413,196	165,794	417,063	161,332	421,841	156,743	425,221	61
12,227	5,068	11,199	4,434	11,902	5,088	12,641	5,640	10,754	4,853	62
1,812	1,451	1,828	2,038	1,975	2,407	1,596	1,956	1,414	1,240	63
7,711	2,628	6,129	2,095	6,697	2,566	6,029	2,220	6,563	2,375	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$22,500 to-\$23,000		\$23,000 to-\$24,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	154,856		285,015	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	154,856		285,015	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	142,807	2,961,900	261,923	5,562,658
Commissions from Employment.....	5	4,601	46,827	7,896	69,294
Other Employment Earnings.....	6	4,515	5,639	8,231	10,633
Family Allowance.....	7	63,000	32,017	117,426	61,393
Unemployment Insurance Benefits.....	8	17,256	24,729	32,763	51,508
Old Age Pension.....	9	7,876	18,093	15,117	36,734
CPP or QPP Benefits.....	10	8,596	18,034	15,629	34,519
Other Pensions or Superannuation.....	11	8,442	62,410	17,213	118,712
Net Business Income.....	12	7,245	43,159	13,319	80,870
Net Professional Income.....	13	1,594	13,332	3,461	36,652
Net Commission Income.....	14	896	4,641	2,450	13,425
Net Farming Income.....	15	3,498	16,907	7,714	48,981
Net Fishing Income.....	16	290	3,104	770	8,571
Taxable Amount of Dividends.....	17	12,136	23,763	24,804	48,493
Bond Interest.....	18	20,438	24,480	41,577	50,659
Bank Interest.....	19	90,385	163,178	167,137	324,993
Mortgage Interest.....	20	2,019	5,242	4,160	10,484
Income from Trusts.....	21	2,252	4,091	5,033	6,634
Annuity Income.....	22	2,301	4,323	5,681	12,646
Other Canadian Investment Income.....	23	2,909	1,497	5,718	3,163
Foreign Investment Income.....	24	1,219	714	2,502	3,597
Net Rental Income.....	25	10,363	5,610	20,275	2,636
Net Taxable Capital Gains.....	26	9,442	9,662	19,424	12,120
Miscellaneous Income.....	27	28,470	40,756	53,565	86,091
Total Income Assessed.....	28	154,856	3,522,888	285,015	6,695,468
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	154,856	490,685	284,985	903,192
Age Exemption.....	30	8,053	15,945	15,682	31,046
Married or Equivalent Exemption.....	31	45,332	110,168	87,605	211,532
Wholly Dependent Children.....	32	61,867	70,822	114,300	134,523
Other Dependents Exemption.....	33	2,709	2,566	5,840	6,094
Total Personal Exemptions.....	34	154,856	690,186	284,985	1,286,387
Deductions	Déductions				
CPP or QPP Contributions.....	35	145,650	35,226	267,005	64,797
Unemployment Insurance Premiums.....	36	138,049	37,886	252,622	69,134
Registered Pension Plan Contributions.....	37	73,749	70,174	134,288	129,514
Retirement Savings Plan Premiums.....	38	31,714	57,407	63,375	108,488
Registered Home Ownership.....	39	11,956	11,655	22,962	22,061
Interest, Dividends and Capital Gains Deduction.....	40	95,098	58,658	176,455	111,121
Pension Income Deduction.....	41	10,785	10,110	20,812	19,651
Union and Professional Dues.....	42	87,636	19,280	161,024	35,551
Education Deduction.....	43	4,631	1,506	9,616	3,344
Tuition Fees.....	44	13,517	3,473	25,469	5,851
Child Care Expenses.....	45	5,232	5,720	7,801	9,005
General Expense Allowance.....	46	142,045	69,151	260,155	126,621
Other Expenses of Employment.....	47	5,917	15,788	8,676	23,131
Disability Deduction.....	48	212	420	770	1,501
Standard Deductions.....	49	131,583	13,158	237,724	23,771
Medical Claims.....	50	2,710	1,923	6,013	6,211
Charitable Donations.....	51	21,931	14,982	44,737	30,181
Eligible Deductions Transferred from Spouse.....	52	9,500	8,002	15,909	14,801
Allowable Investment Loss.....	53	221	134	175	431
Other Deductions.....	54	31,189	19,387	60,153	40,951
Total Deductions (Item 35-54).....	55	154,856	454,039	285,014	846,181
Taxable Income Assessed.....	56	154,856	2,378,665	285,015	4,562,889
Net Federal Tax Payable.....	57	154,370	390,570	283,890	755,001
Net Provincial Tax Payable.....	58	117,560	150,444	216,870	292,901
Total Net Tax Payable.....	59	154,860	541,014	285,020	1,047,901
Canada Pension Plan Contributions.....	60	109,901	26,572	202,246	49,001
Basic Federal Tax.....	61	154,856	431,822	285,015	835,601
Dividend Tax Credit.....	62	11,886	5,936	24,640	12,001
Investment Tax Credit.....	63	1,128	1,331	3,256	4,001
Child Tax Credit.....	64	5,965	2,026	8,398	3,201

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$24,000 to-à \$25,000		\$20,000 to-à \$25,000		\$25,000 to-à \$26,000		\$26,000 to-à \$27,000		\$27,000 to-à \$28,000		P O S T E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
269,122		1,537,388		246,647		228,192		207,540		1
269,122		1,537,388		246,647		228,192		207,540		2
	\$		\$		\$		\$		\$	3
249,247	5,556,429	1,412,764	28,613,503	228,042	5,276,099	211,073	5,044,939	193,295	4,779,097	4
9,079	75,482	46,330	398,206	7,605	74,245	7,478	88,155	5,842	70,742	5
6,948	6,707	46,410	59,139	7,725	8,507	6,877	6,949	5,220	6,966	6
115,490	58,555	597,224	303,435	109,544	57,400	104,548	53,785	98,721	52,989	7
28,442	39,363	175,769	286,552	22,222	31,589	18,483	28,081	13,868	21,081	8
12,488	29,746	83,662	201,184	13,448	30,889	11,237	26,866	9,301	22,188	9
13,728	29,315	88,993	195,264	13,667	29,185	11,418	24,389	11,206	25,113	10
14,617	99,328	89,866	590,951	12,879	94,111	11,622	74,608	11,144	90,957	11
13,326	82,568	73,143	449,252	11,280	58,706	10,804	74,133	9,797	70,418	12
3,751	37,841	17,767	174,256	2,699	29,798	3,080	29,147	2,925	25,438	13
1,691	7,685	10,350	56,838	1,237	6,255	1,263	11,863	1,362	9,498	14
7,291	42,692	39,469	203,050	6,927	42,588	6,604	49,900	5,320	32,744	15
460	4,981	3,530	36,307	540	6,536	500	7,625	460	6,480	16
23,538	53,049	120,396	225,809	22,566	56,176	22,362	58,110	24,535	69,597	17
37,587	44,716	213,975	247,013	37,621	51,044	36,341	47,745	34,243	45,528	18
160,341	304,250	888,566	1,661,624	153,573	303,277	144,872	287,693	137,235	268,471	19
3,655	9,275	21,034	60,313	5,038	14,723	4,310	12,659	4,088	13,995	20
5,502	9,015	26,300	42,279	4,649	11,264	4,889	8,066	4,470	4,504	21
4,536	10,469	26,270	56,668	4,670	12,098	4,029	9,860	4,480	13,035	22
4,637	2,300	27,517	14,151	6,111	3,202	4,873	3,442	5,567	3,497	23
3,024	2,592	12,490	11,456	2,266	3,788	2,881	2,806	2,700	2,971	24
19,541	14,959	106,033	34,431	18,507	5,133	17,771	8,663	17,343	21,394	25
19,020	15,601	97,155	83,461	19,093	22,834	18,960	24,173	17,932	25,418	26
48,654	82,881	269,732	451,166	41,404	69,290	42,006	79,546	38,506	69,700	27
269,122	6,589,881	1,537,388	34,387,446	246,647	6,288,469	228,192	6,045,876	207,540	5,709,032	28
269,119	852,576	1,537,305	4,870,763	246,642	781,575	228,185	722,565	207,537	657,670	29
12,856	25,455	85,551	169,352	14,069	27,857	11,452	22,658	9,599	18,979	30
84,543	203,660	440,130	1,058,254	76,831	183,993	77,178	187,227	68,962	167,623	31
114,341	132,139	581,538	672,434	108,962	130,330	103,595	121,035	97,173	117,486	32
5,910	5,747	29,480	28,653	3,772	3,848	4,160	3,784	4,330	4,134	33
269,119	1,219,577	1,537,305	6,799,456	246,642	1,127,603	228,185	1,057,270	207,537	965,892	34
253,875	61,522	1,436,591	347,569	230,608	55,882	214,794	52,144	195,663	47,464	35
240,333	66,378	1,357,658	368,543	218,385	60,780	203,249	56,375	184,837	51,742	36
132,626	134,726	707,921	655,872	121,791	129,688	115,001	127,988	110,658	127,271	37
66,867	114,753	323,785	545,399	64,024	111,763	61,491	115,113	60,517	119,437	38
20,277	19,638	114,398	110,058	15,954	15,431	16,513	16,010	14,727	14,450	39
168,735	105,911	940,753	585,929	163,139	104,585	152,848	98,585	145,064	94,293	40
18,288	16,895	110,388	103,394	15,722	14,572	14,158	13,091	14,184	13,284	41
155,197	36,168	845,247	180,484	141,301	33,528	129,845	31,755	120,011	29,805	42
10,772	3,616	52,653	17,245	10,826	3,732	10,384	3,623	10,473	3,559	43
23,924	5,850	129,822	30,640	23,356	5,408	19,452	4,320	20,597	5,060	44
7,336	7,848	48,340	53,878	7,629	9,163	5,428	5,937	5,261	6,554	45
247,204	120,556	1,403,098	679,225	226,470	110,410	209,574	102,165	191,545	93,284	46
14,004	31,867	55,769	133,238	10,735	26,043	9,881	23,931	9,626	23,437	47
792	1,568	3,482	6,813	660	1,309	760	1,503	560	1,232	48
223,779	22,378	1,297,787	129,779	201,737	20,174	187,429	18,743	167,948	16,795	49
6,009	6,582	32,474	31,670	5,204	4,378	4,816	6,101	5,260	4,368	50
42,678	29,097	225,272	156,442	42,503	28,913	39,258	27,188	37,573	25,840	51
15,595	13,303	84,251	74,343	15,917	13,433	17,562	15,036	15,786	13,435	52
496	1,136	1,747	3,801	268	976	230	901	250	346	53
59,361	40,659	304,538	203,884	58,875	42,476	61,564	39,354	57,123	39,182	54
269,120	840,452	1,537,365	4,418,206	246,643	792,644	228,190	759,862	207,537	730,837	55
269,122	4,529,856	1,537,388	23,169,800	246,647	4,368,227	228,192	4,228,748	207,540	4,012,305	56
268,040	758,601	1,531,380	3,787,306	245,470	737,992	227,130	722,633	206,770	691,941	57
204,270	291,742	1,171,390	1,468,468	190,770	289,083	174,900	281,081	157,620	266,590	58
269,120	1,050,344	1,537,390	5,255,774	246,650	1,027,075	228,190	1,003,714	207,540	958,531	59
191,985	46,497	1,092,306	264,548	177,941	43,149	163,896	39,844	148,143	36,003	60
269,122	838,483	1,537,388	4,192,410	246,647	817,979	228,192	799,608	207,540	764,702	61
23,023	13,254	118,272	56,314	22,360	14,029	21,975	14,464	24,157	17,381	62
3,019	3,679	16,028	18,164	3,375	4,493	2,763	3,819	2,064	2,806	63
7,302	2,700	54,794	19,868	7,320	2,617	6,260	2,337	5,528	1,865	64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$28,000 to-\$29,000		\$29,000 to-\$30,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	189,815	172,752	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	189,815	172,752	
Sources of Income		Sources de revenu				
Wages and Salaries.....	4	Salaires et traitements.....	4	176,865	4,558,738	159,010
Commissions from Employment.....	5	Commissions d'emplois.....	5	5,495	70,078	6,100
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	5,090	8,115	4,175
Family Allowance.....	7	Allocations Familiales.....	7	92,614	48,937	85,194
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	11,872	18,072	9,896
Old Age Pension.....	9	Pension de vieillesse.....	9	8,347	20,300	7,989
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	8,595	19,578	8,751
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	8,421	68,098	9,682
Net Business Income.....	12	Revenu net d'entreprise.....	12	9,147	51,071	8,477
Net Professional Income.....	13	Revenu net de professions.....	13	2,637	35,933	2,794
Net Commission Income.....	14	Revenu net de commissions.....	14	1,446	9,338	1,192
Net Farming Income.....	15	Revenu net d'agriculture.....	15	5,366	36,647	5,669
Net Fishing Income.....	16	Revenu net de pêche.....	16	500	7,422	320
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	21,707	54,604	21,747
Bond Interest.....	18	Intérêt obligataire.....	18	31,393	45,680	28,083
Bank Interest.....	19	Intérêt bancaire.....	19	123,701	245,704	114,914
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	3,331	10,594	3,698
Income from Trusts.....	21	Revenu de fiducies.....	21	4,126	4,934	4,503
Annuity Income.....	22	Revenu de rentes.....	22	4,284	12,845	3,230
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	4,625	3,479	4,330
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	2,461	1,545	2,301
Net Rental Income.....	25	Revenu net de location.....	25	14,386	3,166	14,565
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	17,984	14,769	15,812
Miscellaneous Income.....	27	Revenus divers.....	27	33,451	65,180	32,375
Total Income Assessed.....	28	Total du revenu imposé.....	28	189,815	5,408,492	172,752
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	189,812	601,472	172,751
Age Exemption.....	30	Exemption en raison d'âge.....	30	8,527	16,882	8,169
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	67,134	163,073	61,974
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	92,006	110,611	84,970
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	3,990	4,483	3,590
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	189,812	896,520	172,751
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	180,007	43,734	162,576
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	168,689	47,501	151,837
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	102,267	127,995	91,865
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	57,573	113,823	54,366
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	13,870	13,566	10,940
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	130,042	83,739	121,409
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	11,164	10,394	11,887
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	112,400	28,638	98,062
Education Deduction.....	43	Déduction relative aux études.....	43	8,935	3,261	9,278
Tuition Fees.....	44	Frais de scolarité.....	44	18,668	4,296	16,352
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	4,494	5,347	3,860
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	175,559	85,868	157,674
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	7,656	20,445	8,477
Disability Deduction.....	48	Déduction pour invalidité.....	48	570	1,127	570
Standard Deductions.....	49	Déductions uniformes.....	49	152,729	15,273	136,084
Medical Claims.....	50	Réclamations de frais médicaux.....	50	3,862	2,847	3,945
Charitable Donations.....	51	Dons de charité.....	51	35,514	24,482	35,053
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	12,911	9,928	13,734
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	501	1,504	264
Other Deductions.....	54	Autres déductions.....	54	55,558	44,447	50,048
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	189,813	688,212	172,751
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	189,815	3,823,764	172,752
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	189,040	669,248	171,900
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	145,830	260,622	133,040
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	189,820	929,871	172,750
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	137,992	33,514	124,702
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	189,815	739,961	172,752
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	21,511	13,610	21,399
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	2,413	3,566	2,237
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	4,326	1,244	3,520

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$25,000 to-à \$30,000		\$30,000 to-à \$32,500		\$32,500 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		P O T E N T I A L E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
1,044,946		359,008		277,784		210,831		159,565		1
1,044,946		359,008		277,784		210,831		159,565		2
										3
	\$		\$		\$		\$		\$	
968,285	23,883,979	330,714	9,207,520	255,738	7,638,749	191,741	6,072,424	142,721	4,798,998	4
32,520	377,783	13,948	202,865	11,404	158,270	8,399	138,410	7,249	158,795	5
29,087	36,959	7,765	10,405	6,106	10,302	2,769	4,901	2,670	5,787	6
490,621	258,913	181,703	98,986	145,364	79,127	110,061	61,545	82,439	46,229	7
76,341	114,004	19,534	29,894	14,101	22,785	8,760	14,093	5,817	8,561	8
50,322	119,553	16,614	39,353	13,825	32,897	11,372	26,436	8,993	21,400	9
53,637	117,375	18,095	39,012	15,622	34,434	12,402	26,608	9,270	21,117	10
53,748	404,881	20,076	153,650	15,322	138,535	12,966	119,315	9,271	82,998	11
49,505	311,830	18,464	122,128	14,457	91,259	12,397	87,765	9,705	70,895	12
14,135	154,122	8,046	91,515	6,867	76,689	6,873	105,710	7,147	130,946	13
6,500	46,951	3,857	26,755	2,012	14,144	2,099	15,850	1,484	15,392	14
29,886	199,598	11,396	101,483	9,237	70,863	8,017	81,834	7,265	87,846	15
2,300	33,326	570	9,178	590	12,412	360	8,836	380	6,882	16
112,917	299,684	50,476	157,405	44,048	167,076	41,208	171,076	34,472	135,549	17
167,681	229,446	62,742	96,184	50,876	77,160	40,633	74,933	33,983	61,244	18
674,295	1,352,431	243,865	541,255	201,462	492,678	156,837	407,739	124,093	347,914	19
20,465	63,267	7,590	24,680	6,495	22,557	5,920	22,963	4,117	16,979	20
22,637	37,166	11,006	25,243	7,986	17,349	7,629	15,378	6,178	10,830	21
20,693	57,344	7,895	21,730	7,811	24,277	5,926	16,318	5,074	19,483	22
25,506	16,493	10,900	8,072	8,868	7,689	7,900	8,501	6,199	6,402	23
12,609	13,248	6,223	7,952	5,187	3,886	4,739	6,562	4,383	5,026	24
82,572	40,142	31,329	11,067	24,275	3,865	20,600	3,835	16,540	20,930	25
89,781	110,153	39,054	53,550	32,234	46,994	29,984	47,019	26,362	47,844	26
187,742	348,448	66,278	141,779	52,869	122,417	40,777	99,712	32,452	87,002	27
1,044,946	28,546,812	359,008	11,199,526	277,784	9,358,683	210,831	7,630,091	159,565	6,173,188	28
1,044,927	3,310,731	358,986	1,137,508	277,782	880,093	210,808	667,494	159,546	505,480	29
51,816	102,549	17,259	34,170	14,406	28,523	11,766	23,293	9,187	18,189	30
352,079	853,161	132,912	320,357	102,973	250,840	81,505	193,700	60,874	147,652	31
486,706	581,104	181,370	221,669	145,050	178,794	110,469	137,014	83,456	105,924	32
19,838	19,741	5,625	6,137	4,359	4,511	3,842	3,918	2,960	3,038	33
1,044,927	4,867,285	358,986	1,719,842	277,782	1,342,761	210,808	1,025,420	159,546	780,283	34
983,648	238,818	338,136	82,690	260,929	63,564	197,005	48,439	148,776	37,081	35
926,997	259,118	313,663	88,575	241,448	68,176	179,229	50,843	134,547	38,188	36
541,582	628,700	194,385	264,469	153,108	222,147	113,652	180,351	87,445	148,037	37
297,971	565,229	120,443	248,795	103,121	226,784	87,112	194,691	73,175	174,397	38
72,004	70,211	24,213	23,692	14,862	14,526	10,792	10,560	9,328	9,296	39
712,502	461,667	255,876	174,720	210,475	146,751	164,319	116,619	129,090	94,459	40
67,115	62,487	24,917	23,241	19,398	18,498	16,547	15,837	11,811	11,106	41
601,619	148,778	196,010	52,300	150,392	41,478	106,825	31,038	78,819	23,455	42
49,896	17,286	18,851	6,922	17,796	6,704	11,862	4,289	11,201	4,267	43
98,425	22,809	33,896	8,315	26,925	6,652	21,529	5,347	14,813	3,849	44
26,672	31,413	6,616	8,070	4,660	5,765	3,733	4,411	2,562	3,597	45
960,822	468,916	327,395	160,091	251,973	123,328	189,648	92,348	140,106	68,603	46
46,375	116,912	19,875	58,477	15,996	47,804	12,111	42,850	9,914	37,631	47
3,124	6,425	1,180	2,456	553	1,094	685	1,364	443	877	48
845,927	84,593	281,773	28,177	208,733	20,873	153,371	15,337	110,691	11,069	49
23,087	21,724	8,606	7,346	5,942	8,592	4,587	5,993	3,712	4,523	50
189,901	132,942	74,230	55,973	66,776	51,916	55,675	43,476	47,953	34,735	51
75,910	62,968	32,070	26,286	26,236	20,358	22,853	17,112	18,515	13,377	52
1,513	5,180	963	3,380	759	3,443	951	3,591	671	2,258	53
283,168	214,677	116,405	99,859	97,478	95,201	79,982	94,650	64,594	83,194	54
1,044,934	3,620,852	358,992	1,423,834	277,783	1,193,656	210,819	979,146	159,561	803,999	55
1,044,946	20,058,693	359,008	8,055,856	277,784	6,822,268	210,831	5,625,531	159,565	4,588,910	56
1,040,300	3,460,818	357,540	1,441,975	276,110	1,253,397	209,680	1,058,468	158,740	891,794	57
802,160	1,346,294	280,150	567,639	220,000	497,339	166,250	415,348	126,950	351,774	58
1,044,950	4,807,112	359,010	2,009,614	277,780	1,750,735	210,830	1,473,815	159,570	1,243,568	59
752,674	182,895	262,969	64,374	206,363	50,313	155,225	38,210	118,401	29,531	60
1,044,946	3,828,939	359,008	1,596,395	277,784	1,384,279	210,831	1,166,299	159,565	977,917	61
111,402	74,716	49,978	39,307	43,606	41,673	40,755	42,745	34,188	33,576	62
12,852	17,904	5,335	8,760	4,221	7,600	3,794	8,318	3,825	8,677	63
26,954	8,933	6,030	1,478	3,215	833	1,441	273	565	151	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$40,000 to-\$45,000		\$45,000 to-\$50,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1 Nombre de déclarations imposables.....	214,731		123,842	
Number of Non-Taxable Returns.....	2 Nombre de déclarations non imposables..				
Total Number of Returns.....	3 Nombre total de déclarations.....	214,731		123,842	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	189,703	6,774,293	105,342	4,007,707
Commissions from Employment.....	5 Commissions d'emplois.....	11,127	247,524	7,801	204,975
Other Employment Earnings.....	6 Autres gains provenant d'un emploi...	3,007	4,580	1,276	5,249
Family Allowance.....	7 Allocations Familiales.....	111,476	61,299	62,814	35,415
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	7,072	10,996	4,230	6,907
Old Age Pension.....	9 Pension de vieillesse.....	12,975	31,286	9,571	22,654
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	12,894	29,305	9,350	20,417
Other Pensions or Superannuation....	11 Autres pensions ou pensions de retraite	14,361	136,016	8,696	89,674
Net Business Income.....	12 Revenu net d'entreprise.....	13,478	110,434	8,544	72,043
Net Professional Income.....	13 Revenu net de professions.....	9,776	197,339	8,233	197,470
Net Commission Income.....	14 Revenu net de commissions.....	2,298	25,751	1,693	13,960
Net Farming Income.....	15 Revenu net d'agriculture.....	11,213	146,842	7,827	114,905
Net Fishing Income.....	16 Revenu net de pêche.....	426	12,512	230	5,708
Taxable Amount of Dividends.....	17 Montant imposable des dividendes....	57,362	321,267	40,740	306,303
Bond Interest.....	18 Intérêt obligataire.....	47,771	95,388	29,740	77,025
Bank Interest.....	19 Intérêt bancaire.....	168,974	542,920	102,180	413,262
Mortgage Interest.....	20 Intérêt hypothécaire.....	7,094	27,634	4,786	22,035
Income from Trusts.....	21 Revenu de fiducies.....	10,239	25,461	7,129	23,816
Annuity Income.....	22 Revenu de rentes.....	8,713	31,848	6,992	28,354
Other Canadian Investment Income....	23 Autres placements au Canada.....	9,865	13,431	6,694	6,932
Foreign Investment Income.....	24 Revenu de placements à l'étranger....	7,733	13,383	5,981	10,395
Net Rental Income.....	25 Revenu net de location.....	23,417	17,279	16,989	14,896
Net Taxable Capital Gains.....	26 Gains nets en capital imposables.....	43,059	77,313	29,605	91,534
Miscellaneous Income.....	27 Revenus divers.....	45,442	152,512	26,744	95,574
Total Income Assessed.....	28 Total du revenu imposé.....	214,731	9,072,055	123,842	5,857,417
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	214,703	680,066	123,833	392,252
Age Exemption.....	30 Exemption en raison d'âge.....	13,319	26,368	9,747	19,295
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent...	85,875	206,440	48,809	114,645
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	112,747	141,889	64,358	81,833
Other Dependents Exemption.....	33 Ex. pour autres personnes à charge....	4,544	5,370	2,040	2,072
Total Personal Exemptions.....	34 Total des exemptions personnelles.....	214,703	1,060,133	123,833	610,097
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	197,594	49,463	111,723	28,353
Unemployment Insurance Premiums...	36 Primes d'assurance-chômage.....	174,316	49,462	93,813	26,481
Registered Pension Plan Contributions	37 Contributions à un régime enregistré				
Contributions.....	de pensions.....	111,919	205,692	61,329	121,127
Retirement Savings Plan Premiums...	38 Primes d'épargne-retraite.....	105,692	270,115	64,031	175,084
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement	11,005	10,844	5,626	5,571
Interest, Dividends and Capital Gains	40 Déduction pour intérêts, dividendes				
Deduction.....	et gains en capital.....	174,531	133,799	104,137	82,191
Pension Income	41 Déduction pour revenu tiré				
Deduction.....	d'une pension.....	18,364	17,544	11,921	11,240
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	95,507	27,969	50,760	15,270
Education Deduction.....	43 Déduction relative aux études.....	17,579	6,893	10,170	3,959
Tuition Fees.....	44 Frais de scolarité.....	17,933	4,392	9,154	2,479
Child Care Expenses.....	45 Frais de garde d'enfants.....	2,416	2,682	1,207	1,927
General Expense Allowance.....	46 Allocation pour frais généraux.....	185,181	89,927	102,064	49,283
Other Expenses of Employment.....	47 Autres frais professionnels.....	14,364	65,238	9,079	50,694
Disability Deduction.....	48 Déduction pour invalidité.....	616	1,168	340	680
Standard Deductions.....	49 Déductions uniformes.....	144,325	14,433	76,054	7,605
Medical Claims.....	50 Réclamations de frais médicaux.....	4,990	6,655	3,452	5,607
Charitable Donations.....	51 Dons de charité.....	68,996	58,626	46,907	44,887
Eligible Deductions Transferred	52 Déductions admissibles transférables				
from Spouse.....	entre conjoints.....	28,853	22,646	19,619	15,927
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....	895	5,626	422	1,803
Other Deductions.....	54 Autres déductions.....	94,035	152,626	60,602	116,372
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54)...	214,712	1,195,802	123,838	766,542
Taxable Income Assessed.....	56 Revenu imposable établi.....	214,731	6,816,124	123,842	4,480,780
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	213,330	1,360,539	122,870	921,924
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	170,370	529,699	98,220	355,535
Total Net Tax Payable.....	59 Impôt total net à payer.....	214,730	1,890,238	123,840	1,277,459
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	156,471	39,241	88,266	22,427
Basic Federal Tax.....	61 Impôt fédéral de base.....	214,731	1,478,967	123,842	994,778
Dividend Tax Credit.....	62 Dégrèvement pour dividendes.....	56,289	80,182	40,292	76,439
Investment Tax Credit.....	63 Dégrèvement pour investissement.....	5,900	13,234	4,516	10,859
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....	517	121	137	14

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$30,000 to-à \$50,000		\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		P O T E T A L
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
345,761		133,673		63,649		39,082		25,162		1
345,761		133,673		63,649		39,082		25,162		2
	\$		\$		\$		\$		\$	3
215,959	38,499,692	106,405	4,287,534	47,345	2,039,816	27,210	1,226,755	17,178	799,196	4
59,928	1,110,838	9,751	328,985	4,289	171,259	3,183	149,803	1,800	96,530	5
23,590	41,224	1,794	6,876	888	3,755	622	3,106	453	2,126	6
693,857	382,601	66,068	36,882	30,335	17,318	17,925	10,228	11,576	6,726	7
59,514	93,237	3,567	6,332	1,242	1,874	765	1,112	280	454	8
73,350	174,025	12,527	29,780	7,564	17,839	4,749	11,391	3,536	8,469	9
77,633	170,893	11,520	25,963	7,209	16,181	4,345	9,955	2,914	6,856	10
80,692	720,187	9,878	117,816	5,244	54,424	3,118	36,245	1,750	20,655	11
77,045	554,525	10,515	75,602	6,443	33,547	4,488	18,886	3,680	11,501	12
46,942	799,669	13,633	453,129	9,736	444,514	8,002	428,364	5,550	362,402	13
13,443	111,851	2,114	30,295	1,055	12,777	673	7,944	438	7,192	14
54,955	603,774	9,247	183,122	5,407	124,931	3,519	90,078	2,310	60,626	15
2,554	55,527	310	10,071	158	5,643	120	4,328	70	3,222	16
268,306	1,258,678	56,158	615,510	32,492	491,650	21,987	421,243	15,667	356,428	17
265,745	481,934	31,813	97,907	17,004	54,626	9,759	41,999	6,372	30,498	18
997,411	2,745,767	114,022	578,404	55,721	357,510	34,949	260,819	22,652	192,854	19
36,002	136,847	5,937	34,720	3,354	22,542	2,229	13,565	1,690	10,669	20
50,167	118,078	10,015	38,915	6,345	24,259	4,669	21,731	3,321	14,147	21
42,411	142,010	9,013	38,023	5,419	25,205	3,870	20,531	3,102	17,968	22
50,426	51,026	8,586	20,034	5,107	11,008	3,253	9,228	2,611	8,516	23
34,246	47,203	8,680	15,620	5,588	12,742	4,195	12,581	3,099	10,031	24
133,150	71,877	19,840	18,273	12,336	20,353	7,937	26,618	5,775	20,834	25
200,298	364,253	37,786	122,063	22,316	98,469	14,961	83,707	10,808	72,669	26
264,562	698,997	28,056	131,539	14,572	85,453	8,517	57,587	5,556	48,695	27
345,761	49,290,960	133,673	7,266,848	63,649	4,106,989	39,082	2,914,568	25,162	2,127,595	28
345,658	4,262,892	133,654	423,227	63,638	201,400	39,070	123,642	25,153	79,563	29
75,684	149,838	12,884	25,494	7,787	15,416	4,915	9,730	3,632	7,191	30
512,948	1,233,635	49,287	116,583	21,560	49,533	12,428	29,176	7,606	17,409	31
697,450	867,123	67,712	87,473	31,775	41,645	18,759	25,277	12,225	16,766	32
23,373	25,047	2,395	2,509	870	794	638	886	370	434	33
345,658	6,538,535	133,654	655,286	63,638	308,788	39,070	188,710	25,153	121,363	34
254,163	309,590	116,660	30,433	53,890	14,813	32,638	9,268	20,680	6,028	35
137,016	321,725	90,090	25,151	35,869	9,849	19,215	5,136	11,238	2,974	36
721,838	1,141,824	55,590	121,288	21,735	50,017	10,617	26,235	5,873	15,231	37
553,574	1,289,868	70,684	230,516	35,106	137,233	22,514	98,244	14,495	64,782	38
75,826	74,488	5,309	5,179	2,395	2,388	1,340	1,336	720	720	39
038,428	748,540	117,022	96,820	56,664	49,245	35,151	30,983	22,680	20,391	40
102,958	97,466	12,950	12,093	7,090	6,682	4,287	4,023	2,856	2,590	41
678,313	191,510	44,578	12,891	17,112	4,787	8,024	2,525	4,279	1,415	42
87,459	33,035	13,895	5,824	7,069	3,091	4,402	1,954	2,880	1,299	43
124,250	31,035	8,744	2,304	3,519	1,185	2,109	764	1,268	483	44
21,194	26,452	1,455	1,700	797	1,209	360	580	240	367	45
196,367	583,580	101,547	48,198	45,213	21,042	25,750	11,848	16,026	7,240	46
81,339	302,693	10,186	67,661	4,146	34,011	2,693	31,295	1,633	15,877	47
3,813	7,640	730	1,454	320	634	160	313	80	162	48
974,947	97,495	80,110	8,011	33,468	3,347	19,644	1,964	12,094	1,209	49
31,289	38,716	2,859	7,783	1,352	3,902	746	2,632	413	1,610	50
360,537	289,613	52,787	54,532	29,776	35,301	19,205	29,055	12,931	20,570	51
148,146	115,707	21,316	16,451	10,489	9,062	6,366	5,173	4,065	3,418	52
4,661	20,101	982	8,500	513	4,079	451	4,211	229	2,155	53
513,096	641,901	67,875	181,069	35,353	136,609	22,639	118,582	14,930	99,821	54
345,705	6,362,979	133,669	937,858	63,643	528,486	39,076	386,120	25,156	268,343	55
345,761	36,389,469	133,673	5,673,705	63,649	3,269,716	39,082	2,339,738	25,162	1,737,889	56
338,270	6,928,096	132,630	1,183,326	63,170	697,080	38,920	510,181	25,080	389,484	57
061,930	2,717,333	108,050	462,708	51,040	267,281	31,320	195,524	20,450	149,512	58
345,760	9,645,429	133,670	1,646,034	63,650	964,361	39,080	705,705	25,160	538,996	59
087,695	244,095	93,995	24,466	43,086	11,743	26,048	7,341	16,719	4,804	60
345,761	7,598,635	133,673	1,267,792	63,649	742,679	39,082	540,625	25,162	409,803	61
065,108	313,921	55,342	153,597	32,016	122,644	21,627	104,889	15,391	88,657	62
077,591	57,448	6,290	17,410	4,088	12,319	2,888	8,960	2,202	5,845	63
11,905	2,869	20	11							64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$90,000 to-\$100,000		\$50,000 to-\$100,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	16,757		278,323	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	16,757		278,323	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	11,198	567,229	209,336	8,920,53
Commissions from Employment.....	5	1,185	71,931	20,208	818,50
Other Employment Earnings.....	6	215	1,099	3,972	16,96
Family Allowance.....	7	7,226	4,282	133,130	75,43
Unemployment Insurance Benefits.....	8	160	253	6,021	10,02
Old Age Pension.....	9	2,279	5,545	30,655	73,02
CPP or QPP Benefits.....	10	1,812	4,126	27,800	63,08
Other Pensions or Superannuation.....	11	1,070	12,503	21,058	241,64
Net Business Income.....	12	2,314	1,041	27,440	138,49
Net Professional Income.....	13	4,010	290,247	40,931	1,978,65
Net Commission Income.....	14	180	2,092	4,450	60,30
Net Farming Income.....	15	1,601	49,019	22,084	507,77
Net Fishing Income.....	16	30	1,516	691	24,78
Taxable Amount of Dividends.....	17	10,824	274,488	137,128	2,159,32
Bond Interest.....	18	4,233	22,146	69,181	247,17
Bank Interest.....	19	15,068	153,886	242,412	1,543,47
Mortgage Interest.....	20	1,152	7,113	14,362	88,60
Income from Trusts.....	21	2,370	12,856	26,720	111,90
Annuity Income.....	22	2,024	11,022	23,428	112,74
Other Canadian Investment Income.....	23	1,742	6,680	21,299	55,46
Foreign Investment Income.....	24	2,183	9,899	23,745	60,87
Net Rental Income.....	25	4,263	15,984	50,151	102,06
Net Taxable Capital Gains.....	26	7,431	61,275	93,302	438,18
Miscellaneous Income.....	27	3,707	33,923	60,408	357,19
Total Income Assessed.....	28	16,757	1,586,101	278,323	18,002,10
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	16,754	53,046	278,269	880,87
Age Exemption.....	30	2,357	4,666	31,575	62,49
Married or Equivalent Exemption.....	31	4,858	11,248	95,739	223,95
Wholly Dependent Children.....	32	7,672	10,733	138,143	181,89
Other Dependents Exemption.....	33	270	329	4,549	4,95
Total Personal Exemptions.....	34	16,754	80,022	278,269	1,354,17
Deductions	Déductions				
CPP or QPP Contributions.....	35	13,577	4,007	237,445	64,54
Unemployment Insurance Premiums.....	36	6,707	1,783	163,119	44,89
Registered Pension Plan	Contributions à un régime enregistré				
Contributions.....	37	3,580	9,310	97,400	222,08
Retirement Savings Plan Premiums.....	38	9,724	45,614	152,523	576,38
Registered Home Ownership.....	39	550	555	10,313	10,17
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes et gains en capital.....	40	15,226	13,911	246,743
Pension Income	Déduction pour revenu tiré d'une pension.....	41	1,710	1,562	28,900
Deduction.....	42	2,480	846	76,480	22,46
Union and Professional Dues.....	43	1,764	775	30,010	12,94
Education Deduction.....	44	820	238	16,460	4,97
Tuition Fees.....	45	150	201	3,009	4,05
Child Care Expenses.....	46	10,424	4,750	198,960	93,07
General Expense Allowance.....	47	1,040	11,176	19,690	160,02
Other Expenses of Employment.....	48	40	74	1,330	2,63
Disability Deduction.....	49	7,829	783	153,145	15,31
Standard Deductions.....	50	280	1,735	5,650	17,66
Medical Claims.....	51	8,858	15,216	123,557	154,67
Charitable Donations.....	52	2,410	2,060	44,646	36,16
Eligible Deductions Transferred from Spouse.....	53	205	2,767	2,380	21,71
Allowable Investment Loss.....	54	10,188	85,231	150,985	621,31
Other Deductions.....	55	16,755	202,596	278,299	2,323,40
Total Deductions (Item 35-54).....					
Taxable Income Assessed.....	56	16,757	1,303,483	278,323	14,324,51
Net Federal Tax Payable.....	57	16,700	301,844	276,500	3,081,91
Net Provincial Tax Payable.....	58	13,560	115,543	224,420	1,190,56
Total Net Tax Payable.....	59	16,760	417,387	278,320	4,272,48
Canada Pension Plan Contributions.....	60	11,014	3,213	190,862	51,56
Basic Federal Tax.....	61	16,757	316,297	278,323	3,277,15
Dividend Tax Credit.....	62	10,584	67,954	134,960	537,74
Investment Tax Credit.....	63	1,702	4,346	17,170	48,88
Child Tax Credit.....	64			30	1

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$100,000 to-\$150,000		\$150,000 to-\$200,000		\$200,000 to-\$250,000		\$250,000 and over—et plus		GRAND TOTAL TOTAL GLOBAL		P O T E N T I A L
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
34,356		9,769		3,971		5,561		10,430,624		1
34,356		9,769		3,971		5,561		10,430,624		2
	\$		\$		\$		\$		\$	3
22,596	1,308,040	6,573	505,588	2,765	262,563	4,076	683,577	9,121,049	161,457,765	4
2,243	175,976	630	73,797	280	39,218	333	74,829	295,249	3,634,823	5
545	6,545	240	5,016	120	4,314	215	26,733	277,777	409,329	6
14,160	8,283	3,788	2,202	1,422	793	1,788	990	3,113,060	1,588,378	7
240	403	67	94	20	46	40	46	1,733,852	3,655,648	8
5,429	13,082	1,825	4,481	796	1,934	1,188	2,868	750,368	1,818,579	9
4,633	10,576	1,391	3,258	625	1,473	888	2,132	785,427	1,644,183	10
2,613	33,946	902	13,962	360	6,041	644	15,276	640,948	3,837,118	11
6,488	38,587	2,231	11,892	1,099	10,360	1,777	3,998	566,066	3,144,390	12
8,037	730,208	1,739	209,830	618	83,488	600	98,304	186,564	4,556,041	13
541	9,255	130	2,482	50	1,710	80	3,324	75,795	440,162	14
3,329	93,543	988	25,351	416	13,625	661	7,629	287,747	2,053,885	15
40	959							38,524	280,056	16
23,532	830,248	7,403	399,693	3,055	215,021	4,417	532,245	943,870	6,149,336	17
9,076	55,622	2,716	22,011	1,043	9,458	1,520	23,284	1,354,488	2,028,100	18
31,438	401,714	8,971	171,999	3,724	99,514	5,282	275,930	5,784,481	13,328,033	19
2,845	24,846	952	12,129	410	6,652	609	16,228	182,620	639,313	20
5,598	42,408	1,641	17,919	661	10,600	1,001	33,980	203,515	527,684	21
4,839	53,042	1,704	19,379	738	10,485	1,216	33,183	201,274	620,600	22
4,606	23,490	1,473	12,548	672	5,774	1,117	22,198	216,573	241,251	23
5,938	31,031	2,228	18,697	1,048	10,839	1,908	40,456	121,443	267,858	24
9,979	37,762	3,074	9,477	1,401	3,655	2,094	2,903	648,430	280,324	25
17,637	218,530	5,651	129,481	2,464	88,523	3,858	498,427	736,466	2,130,482	26
7,816	88,881	2,252	37,618	929	21,240	1,409	68,923	1,536,522	3,267,631	27
34,356	4,084,278	9,769	1,666,813	3,971	879,745	5,561	2,459,635	10,430,618	217,440,319	28
34,344	108,698	9,754	30,881	3,961	12,546	5,544	17,537	10,429,389	33,004,138	29
5,620	11,128	1,864	3,691	817	1,617	1,289	2,550	770,183	1,523,931	30
8,608	19,817	2,285	5,263	778	1,802	928	2,147	2,297,478	5,465,574	31
15,211	21,237	4,057	5,588	1,502	2,043	1,826	2,493	2,963,550	3,469,754	32
500	594	120	150	50	48	50	51	148,649	140,828	33
34,344	161,474	9,754	45,573	3,961	18,057	5,544	24,778	10,429,389	43,604,225	34
26,733	7,836	7,141	2,017	2,872	779	3,817	975	9,292,576	1,914,049	35
12,562	3,304	3,196	843	1,265	326	1,770	461	8,603,153	1,922,648	36
6,068	15,920	1,506	5,641	587	1,621	810	2,295	3,383,050	3,409,811	37
20,055	101,456	5,226	28,774	2,131	11,860	2,664	18,662	1,893,272	3,810,859	38
863	856	180	179	50	52	60	58	521,118	496,625	39
31,220	29,129	8,862	8,428	3,604	3,480	5,125	5,008	6,076,556	3,931,192	40
3,947	3,641	1,240	1,151	538	495	862	801	776,780	716,746	41
4,467	1,585	1,001	235	370	92	461	98	4,188,707	818,759	42
3,958	1,782	1,043	457	418	186	458	200	517,659	169,835	43
1,498	609	368	125	150	43	170	58	896,493	255,983	44
240	363	40	66	20	27	30	37	372,178	379,712	45
21,112	9,471	6,150	2,793	2,607	1,188	3,859	1,782	9,044,517	3,572,416	46
1,970	24,707	500	9,699	190	3,567	247	6,053	301,140	937,393	47
190	376	60	115	20	36	20	43	27,501	54,882	48
14,918	1,492	3,796	380	1,508	151	1,802	180	8,814,213	881,421	49
512	4,528	150	1,636	70	1,459	100	2,045	261,356	219,104	50
19,289	44,689	5,924	19,652	2,439	10,106	3,727	36,867	1,488,686	1,133,819	51
4,712	3,932	1,167	948	410	346	466	400	536,390	491,443	52
477	8,538	119	2,053	83	2,435	105	5,679	13,615	75,064	53
22,589	299,668	6,830	170,396	2,967	118,638	4,390	595,858	2,035,733	3,145,109	54
34,349	563,881	9,756	255,588	3,962	156,885	5,546	677,561	10,430,024	28,336,870	55
34,356	3,358,922	9,769	1,365,652	3,971	704,803	5,561	1,757,296	10,430,623	145,499,231	56
34,180	810,400	9,710	352,771	3,930	191,610	5,520	535,536	10,188,090	24,928,308	57
28,310	311,832	8,090	134,227	3,330	73,240	4,720	207,010	7,753,560	9,774,457	58
34,360	1,122,232	9,770	486,998	3,970	264,850	5,560	742,547	10,430,610	34,702,765	59
21,934	6,368	5,899	1,667	2,405	653	3,265	837	6,985,864	1,447,012	60
34,356	842,526	9,769	362,652	3,971	196,653	5,561	546,956	10,430,598	27,882,122	61
23,092	205,610	7,217	98,378	2,955	52,729	4,246	130,419	928,857	1,526,818	62
3,971	8,681	1,300	2,282	670	977	1,080	2,057	138,088	188,110	63
10	5							806,687	299,958	64

TABLE 3

## ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Employees of Business <i>Employés d'entreprises</i>		Employees of Institutions <i>Employés d'institutions</i>	
		Number	Amount	Number	Amount
		<i>Nombre</i>	<i>Montant</i>	<i>Nombre</i>	<i>Montant</i>
Number of Taxable Returns.....	1	5,980,134		700,004	
Number of Non-Taxable Returns.....	2	1,423,613		157,678	
Total Number of Returns.....	3	7,403,747		857,682	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	7,367,989	111,131,497	857,428	12,045,535
Commissions from Employment.....	5	292,327	3,502,608	3,371	15,495
Other Employment Earnings.....	6	276,324	260,844	19,177	41,423
Family Allowance.....	7	2,071,184	1,043,279	172,956	81,858
Unemployment Insurance Benefits.....	8	1,298,144	2,101,491	103,125	163,955
Old Age Pension.....	9	60,938	130,361	9,977	21,430
CPP or QPP Benefits.....	10	139,631	238,012	25,890	44,083
Other Pensions or Superannuation.....	11	81,185	277,156	17,035	60,750
Net Business Income.....	12	161,414	268,281	13,713	12,712
Net Professional Income.....	13	29,750	32,803	11,763	34,620
Net Commission Income.....	14	37,819	43,756	1,355	582
Net Farming Income.....	15	68,310	199,546	3,968	8,533
Net Fishing Income.....	16	6,042	691	274	31
Taxable Amount of Dividends.....	17	441,013	1,044,920	28,568	42,374
Bond Interest.....	18	581,685	398,624	98,911	72,806
Bank Interest.....	19	3,253,610	3,399,726	431,777	426,284
Mortgage Interest.....	20	48,609	95,694	5,099	8,684
Income from Trusts.....	21	74,181	42,564	9,368	6,673
Annuity Income.....	22	27,692	66,377	3,410	3,813
Other Canadian Investment Income.....	23	84,380	49,223	10,770	2,084
Foreign Investment Income.....	24	45,837	39,822	4,654	3,247
Net Rental Income.....	25	307,082	352,542	27,788	25,027
Net Taxable Capital Gains.....	26	288,649	211,895	26,829	10,973
Miscellaneous Income.....	27	944,786	1,293,092	112,493	178,629
Total Income Assessed.....	28	7,403,440	124,584,062	857,680	13,219,054
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	7,403,178	23,406,828	857,627	2,709,085
Age Exemption.....	30	69,061	136,416	11,531	22,805
Married or Equivalent Exemption.....	31	1,507,868	3,662,746	110,993	266,715
Wholly Dependent Children.....	32	1,943,618	2,238,921	147,935	164,432
Other Dependents Exemption.....	33	110,073	103,923	12,765	11,912
Total Personal Exemptions.....	34	7,403,178	29,548,835	857,627	3,174,949
Deductions	Déductions				
CPP or QPP Contributions.....	35	6,884,286	1,213,768	813,363	144,230
Unemployment Insurance Premiums.....	36	7,007,675	1,347,072	832,447	165,813
Registered Pension Plan Contributions.....	37	1,468,679	1,083,014	439,721	382,073
Retirement Savings Plan Premiums.....	38	1,057,501	2,027,483	130,537	201,928
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	318,549	300,631	51,753	49,725
Pension Income Deduction.....	40	3,431,564	1,871,721	456,474	252,118
Union and Professional Dues.....	41	128,646	106,769	30,562	25,752
Education Deduction.....	42	2,308,294	434,729	539,244	90,281
Tuition Fees.....	43	377,413	120,798	71,355	24,813
Child Care Expenses.....	44	690,352	273,281	154,649	52,053
General Expense Allowance.....	45	221,263	215,517	74,139	72,403
Other Expenses of Employment.....	46	7,308,320	2,518,746	854,893	298,854
Disability Deduction.....	47	256,761	887,579	6,968	14,505
Standard Deductions.....	48	8,554	17,116	1,737	3,675
Medical Claims.....	49	6,692,931	669,293	746,861	74,686
Charitable Donations.....	50	121,718	77,995	20,778	14,532
Eligible Deductions Transferred from Spouse.....	51	644,718	422,946	99,615	77,203
Allowable Investment Loss.....	52	242,461	184,549	19,359	17,169
Other Deductions.....	53	8,460	58,819	781	4,450
Total Deductions (Item 35-54).....	54	1,045,828	1,335,216	113,187	181,025
Taxable Income Assessed.....	55	7,403,747	15,167,043	857,682	2,147,288
Net Federal Tax Payable.....	56	6,578,591	81,163,791	764,079	8,050,245
Net Provincial Tax Payable.....	57	5,894,320	13,973,571	689,820	1,286,215
Total Net Tax Payable.....	58	4,429,620	5,474,304	473,940	447,846
Canada Pension Plan Contributions.....	59	5,980,130	19,447,875	700,000	1,734,064
Basic Federal Tax.....	60	5,185,868	919,119	569,412	98,325
Dividend Tax Credit.....	61	6,563,939	15,612,325	762,404	1,462,166
Investment Tax Credit.....	62	424,570	257,557	26,538	10,391
Child Tax Credit.....	63	16,404	7,775	966	381
	64	768,795	303,765	140,220	53,057

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Teachers & Professors <i>Instituteurs et professeurs</i>		Fed. Government Employees <i>Employés du gouvernement fédéral</i>		Prov. Government Employees <i>Employés de gouvernements provinciaux</i>		Mun. Government Employees <i>Employés de gouvernements municipaux</i>		Armed Forces <i>Forces Armées</i>		P O T E T M E ▼
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
304,577		324,878		462,102		442,915		75,924		1
16,664		39,238		53,156		90,862		4,704		2
321,241		364,116		515,258		535,777		80,628		3
	\$		\$		\$		\$		\$	
321,087	8,330,216	364,115	7,497,714	515,225	10,093,139	533,777	9,367,255	80,628	1,575,110	4
673	2,526	1,393	1,815	2,105	2,668	1,195	3,709	280	653	5
5,022	5,870	4,066	3,515	6,986	5,629	8,353	8,023	422	128	6
119,742	62,482	114,390	56,611	168,120	84,366	167,915	85,581	32,890	17,100	7
24,818	49,762	46,953	71,529	59,696	126,312	65,454	104,399	3,293	5,513	8
1,362	2,528	1,415	1,802	3,050	5,183	4,053	7,021			9
5,361	10,483	6,816	9,881	11,072	17,690	11,273	17,988	566	312	10
5,461	22,432	15,133	75,761	12,966	59,139	9,730	36,532	2,257	6,516	11
12,378	25,236	7,028	8,394	12,024	14,421	12,946	11,216	1,281	2,404	12
13,243	17,454	2,492	2,176	3,957	10,885	2,597	2,733	610	1,252	13
928	151	797	947	1,285	1,171	1,789	1,775	150	269	14
6,100	17,183	3,639	8,687	9,321	23,151	6,384	14,098	320	998	15
320	403	361	156	574	184	310	205	45	10	16
29,282	41,635	18,511	23,775	24,861	29,274	18,865	17,538	3,390	1,503	17
46,549	41,543	62,212	38,353	71,586	45,247	57,852	35,792	13,651	5,280	18
216,832	278,512	182,350	186,555	274,464	276,274	269,504	274,441	27,696	18,032	19
3,631	7,036	2,680	3,008	3,565	7,681	4,046	6,821	150	228	20
6,269	5,375	4,564	2,952	7,904	3,704	6,946	2,948	1,190	440	21
1,645	3,456	1,450	2,874	2,054	4,000	2,080	3,728	90	87	22
6,507	2,970	5,587	976	8,023	1,263	6,395	674	1,130	119	23
4,550	4,568	2,260	1,119	1,992	781	1,728	1,612	810	42	24
24,539	40,699	15,553	22,401	22,375	26,478	26,181	24,523	2,230	3,423	25
25,570	12,712	19,134	7,730	23,571	11,548	17,975	9,878	3,429	422	26
39,938	68,204	58,483	75,896	67,441	108,147	61,709	88,567	6,851	14,444	27
321,087	8,887,197	364,116	8,025,662	515,258	10,830,233	533,777	10,027,378	80,628	1,640,630	28
321,203	1,016,546	364,116	1,153,374	515,208	1,631,594	533,771	1,690,274	80,628	255,309	29
1,474	2,905	2,087	4,132	3,586	7,100	4,517	8,942			30
63,709	153,555	83,430	203,527	124,804	304,361	116,635	282,471	25,650	61,183	31
114,487	140,746	107,723	124,615	156,931	185,364	158,052	185,102	32,840	37,824	32
3,390	3,133	3,960	4,451	5,350	5,337	2,929	3,150	370	342	33
321,203	1,316,885	364,116	1,490,099	515,208	2,133,756	533,771	2,169,940	80,628	354,658	34
316,886	70,598	348,998	72,781	501,150	101,855	500,558	97,325	79,071	16,589	35
315,451	83,136	354,971	86,899	503,118	118,169	520,507	114,782	80,158	20,125	36
296,133	465,840	298,102	424,291	386,854	462,622	371,276	443,490	78,059	95,149	37
104,812	134,892	67,224	95,181	90,414	133,965	80,633	113,755	14,747	15,488	38
28,103	26,932	26,556	25,313	35,850	34,182	20,725	19,712	9,080	8,707	39
223,792	142,244	200,004	110,130	295,019	161,745	284,515	155,979	34,143	15,583	40
7,391	6,767	20,225	17,971	20,113	17,251	16,834	14,166	4,346	3,651	41
298,045	87,265	257,457	42,208	413,795	75,931	386,299	77,250	7,629	873	42
40,769	10,308	25,934	9,425	46,146	15,448	34,598	11,459	3,436	1,101	43
91,533	24,120	50,562	16,833	75,345	28,491	72,819	24,127	6,665	2,153	44
31,706	35,652	17,039	17,457	25,006	25,033	21,028	21,156	940	682	45
319,407	147,145	362,990	151,694	513,192	210,844	531,328	203,488	80,585	34,418	46
4,137	4,800	2,151	2,744	4,790	5,137	15,068	13,287	440	547	47
471	933	780	1,625	1,277	2,509	899	1,780			48
238,750	23,875	311,002	31,100	442,528	44,253	468,704	46,870	74,499	7,450	49
8,077	7,773	8,439	6,602	11,261	7,627	10,705	8,272	1,270	699	50
79,598	64,574	49,707	31,193	67,746	42,355	60,481	38,167	5,250	2,655	51
17,873	11,977	16,184	11,928	27,984	20,519	20,561	15,984	3,150	2,050	52
775	1,925	434	829	600	2,633	299	1,375	70	41	53
88,537	176,457	75,545	63,451	98,239	86,447	80,023	74,552	16,227	15,099	54
321,241	1,527,213	364,116	1,219,658	515,258	1,597,016	533,771	1,496,974	80,628	243,074	55
309,802	6,073,695	335,834	5,362,064	482,623	7,147,995	470,800	6,470,184	77,539	1,046,907	56
303,510	1,133,351	321,720	965,935	456,190	1,267,995	439,890	1,108,911	75,190	184,548	57
239,690	440,741	247,350	385,251	351,580	478,539	307,270	370,167	58,030	72,145	58
304,580	1,574,092	324,880	1,351,185	462,100	1,746,534	442,920	1,479,078	75,920	256,693	59
249,446	55,341	269,388	56,389	390,076	78,498	353,778	67,566	67,337	14,256	60
309,698	1,241,143	335,441	1,058,855	481,785	1,400,900	470,505	1,234,278	77,537	196,526	61
28,563	10,304	17,649	5,861	23,792	7,236	18,132	4,322	3,390	375	62
1,179	550	590	232	1,606	822	959	396	70	16	63
26,696	9,087	31,365	11,287	43,875	15,797	58,879	23,847	1,316	429	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

				Unclassified Employees <i>Employés non classés</i>		TOTAL EMPLOYEES <i>TOTAL, EMPLOYÉS</i>	
				Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	219,940		8,510,474	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	179,772		1,965,687	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	399,712		10,476,161	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	384,674	3,146,682	10,424,923	163,187,147
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,816	36,923	306,164	3,566,398
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	35,321	135,183	355,671	460,615
Family Allowance.....	7	Allocations Familiales.....	7	71,192	36,842	2,918,380	1,468,117
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	71,172	121,435	1,672,655	2,744,394
Old Age Pension.....	9	Pension de vieillesse.....	9	4,699	10,467	85,490	178,793
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	13,686	30,371	214,295	368,820
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	3,871	10,110	147,638	548,397
Net Business Income.....	12	Revenu net d'entreprise.....	12	5,503	8,873	226,287	351,543
Net Professional Income.....	13	Revenu net de professions.....	13	3,126	3,850	67,540	105,773
Net Commission Income.....	14	Revenu net de commissions.....	14	709	1,477	44,832	50,129
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,103	6,027	102,141	278,231
Net Fishing Income.....	16	Revenu net de pêche.....	16	618	498	8,550	2,179
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	12,168	27,681	576,654	1,228,700
Bond Interest.....	18	Intérêt obligataire.....	18	22,619	15,369	955,065	653,014
Bank Interest.....	19	Intérêt bancaire.....	19	156,823	137,151	4,813,056	4,996,974
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,947	4,981	70,730	134,133
Income from Trusts.....	21	Revenu de fiducies.....	21	1,837	1,604	112,261	66,261
Annuity Income.....	22	Revenu de rentes.....	22	1,591	4,293	40,014	88,628
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	3,585	1,150	126,379	58,459
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	1,518	1,961	63,340	53,152
Net Rental Income.....	25	Revenu net de location.....	25	7,715	10,116	433,460	505,217
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	10,275	6,773	415,432	271,931
Miscellaneous Income.....	27	Revenus divers.....	27	29,889	40,890	1,321,590	1,867,869
Total Income Assessed.....	28	Total du revenu imposé.....	28	399,708	3,750,672	10,475,694	180,964,886
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	399,644	1,256,937	10,475,375	33,119,946
Age Exemption.....	30	Exemption en raison d'âge.....	30	5,142	10,181	97,398	192,481
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	52,179	127,386	2,085,270	5,061,945
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	61,546	73,324	2,723,130	3,150,328
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	2,351	2,343	141,193	134,593
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	399,644	1,470,172	10,475,375	41,659,293
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	287,443	36,173	9,731,755	1,753,321
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	286,791	38,196	9,901,118	1,974,193
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	22,274	12,773	3,361,098	3,369,253
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	31,890	63,237	1,577,758	2,785,930
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	15,861	15,321	506,478	480,523
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	159,488	82,824	5,084,999	2,792,344
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	5,846	4,591	233,963	196,918
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	44,567	5,597	4,255,330	814,133
Education Deduction.....	43	Déduction relative aux études.....	43	21,377	6,205	621,028	199,556
Tuition Fees.....	44	Frais de scolarité.....	44	43,307	20,094	1,185,232	441,152
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	8,814	7,790	399,937	395,690
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	368,658	81,544	10,339,373	3,646,734
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	8,267	21,648	298,586	950,247
Disability Deduction.....	48	Déduction pour invalidité.....	48	906	1,792	14,626	29,442
Standard Deductions.....	49	Déductions uniformes.....	49	372,275	37,228	9,347,550	934,755
Medical Claims.....	50	Réclamations de frais médicaux.....	50	7,911	4,664	190,154	128,165
Charitable Donations.....	51	Dons de charité.....	51	22,261	14,175	1,029,378	693,269
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	5,825	4,734	353,400	268,910
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	179	1,803	11,600	71,874
Other Deductions.....	54	Autres déductions.....	54	32,195	69,999	1,549,781	2,002,248
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	399,712	530,389	10,476,155	23,928,657
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	277,555	1,976,607	9,296,823	117,291,493
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	210,630	284,542	8,391,270	20,205,072
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	153,880	107,013	6,261,360	7,776,006
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	219,940	391,555	8,510,470	27,981,078
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	211,901	26,214	7,297,206	1,315,712
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	276,434	340,245	9,277,743	22,546,441
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	11,143	6,688	553,772	302,734
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	763	284	22,540	10,464
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	87,748	39,763	1,158,894	457,028

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TOTAL FARMERS TOTAL, CULTIVATEURS		TOTAL FISHERMEN TOTAL, PÊCHEURS		Self Employed Accountants Comptables à leur compte		Self Employed Medical Doctors and Surgeons Médecins et chirurgiens à leur compte		Self Employed Dentists Dentistes à leur compte		P O T E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
151,751		27,020		9,481		29,633		7,553		1
125,719		7,371		1,252		909		339		2
277,470		34,391		10,733		30,542		7,892		3
	\$		\$		\$		\$		\$	
69,851	514,385	11,470	32,860	2,047	17,394	7,684	106,885	1,442	10,099	4
1,578	14,246	60	133	30	291	10	159	30	135	5
1,544	2,555	402	311	110	1,049	390	1,110	40	34	6
111,891	71,250	14,994	9,186	5,402	3,297	16,533	10,152	3,987	2,242	7
9,633	22,091	26,468	78,404	180	328	30	93			8
30,297	71,317	611	1,371	520	1,248	1,838	4,437	320	777	9
29,338	48,793	659	1,078	598	1,539	1,874	4,954	280	744	10
3,287	15,051	299	910	260	1,254	512	3,195	90	853	11
10,624	29,055	536	266	1,646	10,746	4,840	48,598	1,255	15,106	12
726	6,371	40	175	10,733	363,709	30,531	1,890,197	7,892	469,416	13
1,844	5,349	50	48	100	138	60	116	60	42	14
274,937	2,488,168	320	1,117	333	598	1,086	4,520	315	2,245	15
409	910	33,854	280,835							16
28,424	64,088	757	2,239	4,077	18,469	11,309	44,043	2,609	9,163	17
24,405	43,449	546	599	2,389	3,359	5,346	14,420	1,252	3,066	18
195,526	650,474	13,430	19,627	8,605	21,542	25,950	79,806	6,530	19,417	19
8,041	31,064	98	213	454	893	931	3,197	210	690	20
9,869	23,315	76	26	480	355	8,302	2,595	360	552	21
10,988	40,598	111	692	695	2,229	1,941	8,480	270	1,174	22
27,178	23,241	1,162	996	616	1,156	2,239	1,782	651	513	23
1,852	3,001	74	13	691	724	2,424	4,312	520	574	24
14,311	15,078	598	283	2,757	27,553	8,024	132,311	2,099	35,666	25
58,913	244,452	604	2,047	3,767	4,312	8,309	19,186	1,998	2,663	26
39,502	55,342	3,963	5,247	1,417	7,828	5,901	24,281	1,241	5,570	27
276,821	4,483,641	34,233	436,442	10,732	412,214	30,537	2,037,829	7,892	474,620	28
277,429	879,280	34,391	109,004	10,733	34,011	30,533	96,440	7,891	24,951	29
31,106	61,588	694	1,374	521	1,032	1,913	3,786	320	626	30
110,330	266,690	11,938	29,611	2,791	6,243	7,337	17,100	1,376	3,073	31
113,638	158,478	14,521	19,832	5,601	7,688	17,735	26,371	4,280	5,644	32
428	354	136	105	120	121	1,200	1,473	100	105	33
277,429	1,366,389	34,391	159,927	10,733	49,094	30,533	145,171	7,891	34,398	34
211,200	57,452	28,252	6,247	10,103	3,995	28,663	12,412	7,449	3,377	35
50,978	5,995	32,085	3,032	1,111	112	5,168	914	835	78	36
8,410	6,759	335	86	220	341	2,341	4,752	130	234	37
43,916	135,897	2,271	4,841	6,075	25,558	23,255	111,824	6,169	29,404	38
4,442	4,418	450	427	366	366	2,350	2,342	651	651	39
204,103	148,718	13,595	7,889	8,447	6,630	26,331	21,501	6,568	5,092	40
6,347	4,864	299	265	520	478	1,471	1,370	220	208	41
14,822	2,187	10,127	964	966	228	3,415	1,938	560	321	42
9,647	3,378	603	239	943	448	4,383	2,143	810	361	43
3,783	1,709	372	276	678	157	2,311	638	830	225	44
368	377	123	102	176	218	1,138	1,724	110	136	45
63,523	12,788	10,597	1,033	1,791	366	6,586	1,776	1,369	229	46
1,554	3,512	150	111	60	123	40	88	50	33	47
710	1,335	50	90	20	32	40	69			48
201,474	20,147	31,105	3,111	5,296	530	14,244	1,424	3,890	389	49
10,626	6,244	442	202	957	1,175	841	2,380	206	549	50
72,674	66,165	3,065	1,633	5,328	7,030	16,000	25,175	3,890	6,039	51
38,889	31,515	1,259	1,062	1,675	1,252	3,748	2,809	620	440	52
250	2,853			319	2,333	290	4,943	80	621	53
26,587	150,703	5,997	5,950	5,983	30,362	15,766	100,000	3,861	25,003	54
277,436	667,016	34,391	37,584	10,733	81,732	30,536	300,222	7,892	73,407	55
221,235	2,782,838	28,761	253,504	10,129	284,397	30,026	1,597,112	7,681	369,901	56
115,280	335,323	20,810	35,942	9,280	63,568	29,510	426,636	7,500	97,086	57
136,620	242,729	25,280	22,377	7,040	21,602	20,570	146,852	5,850	37,134	58
151,750	578,053	27,020	58,318	9,480	85,170	29,630	573,488	7,550	134,220	59
182,331	50,256	26,267	5,938	7,573	2,996	19,968	8,708	5,753	2,615	60
219,186	554,863	28,648	46,644	10,017	67,993	29,927	441,593	7,655	100,741	61
23,574	14,131	618	531	3,729	4,023	10,902	10,521	2,509	2,243	62
105,481	163,903	4,575	4,620	580	96	2,410	774	500	98	63
14,320	7,341	2,296	1,292	390	185	215	87			64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Self Employed Lawyers & Notaries <i>Avocats et notaires à leur compte</i>		Self Employed Engineers and Architects <i>Ingenieurs et architectes à leur compte</i>	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	14,925	3,606	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	1,199	435	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	16,124	4,041	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	3,104	30,179	1,120
Commissions from Employment.....	5	Commissions d'emplois.....	5			
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	114	353	10
Family Allowance.....	7	Allocations Familiales.....	7	8,524	4,924	1,713
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	60	42	60
Old Age Pension.....	9	Pension de vieillesse.....	9	730	1,692	245
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	644	1,536	246
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	190	1,148	100
Net Business Income.....	12	Revenu net d'entreprise.....	12	2,131	28,193-	319
Net Professional Income.....	13	Revenu net de professions.....	13	16,113	767,136	4,036
Net Commission Income.....	14	Revenu net de commissions.....	14	300	278	
Net Farming Income.....	15	Revenu net d'agriculture.....	15	509	1,978-	80
Net Fishing Income.....	16	Revenu net de pêche.....	16			
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	6,105	32,261	902
Bond Interest.....	18	Intérêt obligataire.....	18	1,979	6,088	675
Bank Interest.....	19	Intérêt bancaire.....	19	12,431	39,836	3,031
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	794	2,841	100
Income from Trusts.....	21	Revenu de fiducies.....	21	845	1,581	122
Annuity Income.....	22	Revenu de rentes.....	22	528	2,338	190
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	986	2,488	90
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	960	2,185	174
Net Rental Income.....	25	Revenu net de location.....	25	4,213	43,112-	752
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	4,827	18,555	896
Miscellaneous Income.....	27	Revenus divers.....	27	3,108	14,371	524
Total Income Assessed.....	28	Total du revenu imposé.....	28	16,120	856,548	4,035
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	16,124	51,111	4,039
Age Exemption.....	30	Exemption en raison d'âge.....	30	741	1,467	251
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	4,079	9,650	902
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	8,724	11,907	1,851
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	80	74	131
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	16,124	74,208	4,039
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	15,068	6,463	3,748
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	1,345	151	1,007
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	480	801	170
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	9,212	40,929	2,253
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	740	716	340
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	12,474	9,340	3,068
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	480	406	220
Education Deduction.....	42	Cotisations syndicales et prof.....	42	1,320	434	794
Tuition Fees.....	43	Déduction relative aux études.....	43	1,401	592	487
Child Care Expenses.....	44	Frais de scolarité.....	44	1,053	437	453
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	395	598	40
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	2,459	518	1,050
Disability Deduction.....	47	Autres frais professionnels.....	47			30
Standard Deductions.....	48	Déduction pour invalidité.....	48	20	48	
Medical Claims.....	49	Déductions uniformes.....	49	8,461	846	2,815
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	611	964	184
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	7,464	11,843	1,096
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	1,790	1,289	323
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	196	3,180	30
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	8,065	78,779	1,587
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54)....	55	16,124	158,342	4,041
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	15,350	634,791	3,866
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	14,780	161,760	3,600
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	11,360	57,820	2,430
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	14,930	219,579	3,610
Basic Federal Tax.....	60	Cotisations au RPC.....	60	11,307	4,900	2,470
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	15,222	168,825	3,826
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	5,724	7,523	846
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	790	177	110
	64	Crédit d'impôt pour enfants.....	64	134	59	70

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Self Employed Entertainers and Artists Artistes, athlètes, etc. à leur compte		Other Self-Employed Professionals Autres professions libérales à leur compte		TOTAL SELF-EMPLOYED PROFESSIONALS TOTAL, PROFESSIONS À LEUR COMPTE		TOTAL SELF-EMPLOYED SALESMEN TOTAL, VENDEURS À LEUR COMPTE		Forestry Operators Exploitants forestiers		P O T E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
9,272		29,383		103,853		22,008		5,917		1
10,015		10,598		24,747		10,993		2,842		2
19,287		39,981		128,600		33,001		8,759		3
	\$		\$		\$		\$		\$	
6,229	22,528	11,396	63,759	33,022	265,523	8,569	31,653	4,513	50,664	4
221	508	311	1,511	599	2,609	2,968	16,086	10	38	5
406	270	279	254	1,349	3,219	161	106	30	25	6
3,339	1,529	10,461	5,608	49,959	28,551	9,624	4,951	5,486	3,683	7
648	1,182	1,488	2,835	2,466	4,677	1,553	3,126	2,709	7,810	8
471	1,038	2,168	5,165	6,290	14,918	1,918	4,509	163	388	9
563	848	2,237	4,938	6,440	15,234	1,987	4,775	167	205	10
398	1,509	1,218	11,008	2,769	19,873	1,295	5,792	20	44	11
332	597	1,979	21,168	12,502	126,923	1,106	2,751	8,582	61,305	12
19,214	139,616	39,856	649,402	128,380	4,410,166	108	388			13
121	38	180	199	811	727	32,813	389,741			14
91	134	1,196	5,103	3,610	15,989	519	1,055	394	216	15
		40	106	50	249			82	32	16
830	2,107	6,381	28,299	32,213	140,129	3,610	9,824	218	699	17
1,260	1,373	4,073	6,563	16,974	36,483	2,691	3,548	94	184	18
8,889	10,485	24,901	43,774	90,337	225,164	17,411	29,418	3,696	4,673	19
159	285	898	3,502	3,547	11,648	726	1,481	39	116	20
76	55	1,300	945	11,490	6,146	964	625	30	14	21
365	2,055	1,141	3,432	5,129	20,374	905	2,678			22
385	255	971	1,286	5,940	7,532	640	472	157	243	23
133	202	1,341	1,594	6,240	9,779	644	333			24
900	2,071	4,392	27,907	23,137	275,278	2,563	5,315	542	8	25
691	715	5,208	11,208	25,696	58,868	3,718	3,179	481	2,257	26
2,729	5,124	5,389	15,842	20,309	75,431	5,347	7,411	1,380	2,722	27
19,230	188,917	39,906	806,837	128,452	4,938,608	32,949	510,981	8,742	134,924	28
19,280	60,380	39,939	126,266	128,539	405,913	32,995	104,485	8,759	27,763	29
482	951	2,257	4,458	6,480	12,816	1,944	3,849	169	335	30
2,984	6,985	6,538	15,565	26,007	60,817	7,744	17,941	4,580	12,128	31
3,306	3,596	10,111	12,722	51,608	70,178	9,153	11,146	5,180	7,431	32
181	128	357	250	2,168	2,351	260	224			33
19,280	72,041	39,939	159,260	128,539	552,076	32,995	137,645	8,759	47,661	34
15,307	3,118	32,890	9,856	113,228	40,646	27,407	7,908	8,045	1,946	35
5,267	294	8,225	582	22,958	2,277	7,405	514	4,044	505	36
454	300	1,262	804	5,060	7,436	1,117	482	70	12	37
4,483	6,943	11,212	38,561	62,659	262,152	9,060	25,437	1,157	3,225	38
1,047	966	2,076	2,050	7,569	7,435	1,135	1,098	150	150	39
8,948	4,925	25,587	17,329	91,423	67,157	18,299	11,378	3,832	2,192	40
481	321	1,655	1,419	5,050	4,415	1,511	1,296	30	20	41
4,272	581	4,715	699	16,040	4,336	1,954	211	2,038	363	42
846	271	2,376	823	11,240	4,892	1,348	504	325	132	43
1,911	1,015	4,433	1,256	11,669	3,832	1,719	662	110	29	44
605	563	1,900	1,433	4,357	4,691	468	208			45
5,576	556	10,354	1,594	29,185	5,311	6,763	916	4,346	1,246	46
30	43	236	319	446	682	401	1,280	438	325	47
69	137	138	271	292	576	50	95	30	50	48
17,337	1,734	31,364	3,136	83,407	8,341	26,805	2,681	7,738	774	49
1,127	1,055	2,518	1,734	6,444	8,181	1,532	879	126	46	50
1,264	724	7,364	7,539	42,406	59,939	5,305	4,832	997	846	51
628	422	1,900	1,792	10,690	8,255	2,378	2,229	391	264	52
30	232	294	2,909	1,237	14,487	183	1,000			53
2,333	12,761	10,676	40,337	48,271	297,841	5,677	12,648	1,347	2,051	54
19,283	36,960	39,952	134,443	128,561	812,879	32,996	76,256	8,759	14,174	55
13,613	91,897	34,095	530,556	114,760	3,626,531	25,977	313,079	7,134	78,032	56
8,710	14,018	28,590	102,681	101,960	893,845	21,630	54,620	5,090	10,483	57
6,360	4,666	23,510	40,563	77,120	317,163	14,950	19,717	3,500	3,470	58
9,270	18,684	29,380	143,244	103,850	1,211,008	22,010	74,338	5,920	13,954	59
11,568	2,223	27,484	8,169	86,123	30,541	19,379	5,638	4,868	1,318	60
13,576	16,979	33,907	111,926	114,130	937,596	25,811	61,006	7,109	14,648	61
666	511	5,890	6,815	30,266	33,036	3,322	2,390	105	168	62
		550	198	4,939	1,390	127	58	1,246	2,035	63
1,379	527	5,014	2,014	7,210	2,897	4,632	2,083	231	109	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Manufacturers Fabricants		Proprietors of Construction Businesses Propriétaires, entreprises de construction	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	8,257	60,856
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	6,407	22,081
Total Number of Returns.....	3	Nombre total de déclarations.....	3	14,664	82,937
Sources of Income		Sources de revenu		\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	3,248	22,312
Commissions from Employment.....	5	Commissions d'emplois.....	5	70	569
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	10	15
Family Allowance.....	7	Allocations Familiales.....	7	5,243	3,192
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	672	1,297
Old Age Pension.....	9	Pension de vieillesse.....	9	743	1,821
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	803	1,624
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	218	878
Net Business Income.....	12	Revenu net d'entreprise.....	12	14,527	122,711
Net Professional Income.....	13	Revenu net de professions.....	13	80	679
Net Commission Income.....	14	Revenu net de commissions.....	14	30	1
Net Farming Income.....	15	Revenu net d'agriculture.....	15	325	1,671
Net Fishing Income.....	16	Revenu net de pêche.....	16	60	164
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	753	2,682
Bond Interest.....	18	Intérêt obligataire.....	18	1,032	1,508
Bank Interest.....	19	Intérêt bancaire.....	19	8,394	13,021
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	250	505
Income from Trusts.....	21	Revenu de fiducies.....	21	176	29
Annuity Income.....	22	Revenu de rentes.....	22	168	168
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	374	127
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	137	74
Net Rental Income.....	25	Revenu net de location.....	25	1,640	1,381
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	846	1,337
Miscellaneous Income.....	27	Revenus divers.....	27	1,703	1,950
Total Income Assessed.....	28	Total du revenu imposé.....	28	14,610	176,372
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	14,663	46,471
Age Exemption.....	30	Exemption en raison d'âge.....	30	766	1,517
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	4,431	11,090
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	5,274	7,203
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	173	111
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	14,663	66,391
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	12,569	3,162
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	2,336	213
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	255	187
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	2,725	4,877
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	294	271
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	8,464	5,484
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	231	205
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	705	113
Education Deduction.....	43	Déduction relative aux études.....	43	451	180
Tuition Fees.....	44	Frais de scolarité.....	44	504	111
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	210	106
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	3,067	554
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	40	90
Disability Deduction.....	48	Déduction pour invalidité.....	48		
Standard Deductions.....	49	Déductions uniformes.....	49	12,954	1,295
Medical Claims.....	50	Réclamations de frais médicaux.....	50	453	362
Charitable Donations.....	51	Dons de charité.....	51	1,494	1,200
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	985	843
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53		
Other Deductions.....	54	Autres déductions.....	54	1,620	3,293
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	14,663	22,704
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	10,995	99,682
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	7,750	15,387
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	5,440	5,748
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	8,260	21,135
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	8,743	2,124
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	10,913	18,340
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	649	590
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	534	528
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	1,418	684

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Public Utility Operators		Wholesale Traders		Retail Traders		Insurance Agency Operators		Real Estate Agency Operators		P O S I T I O N N O M B R E
Exploitants de services d'utilité publique		Commerçants de gros		Commerçants de détail		Courtiers d'assurance		Courtiers en immeuble		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
37,067		6,775		82,369		1,287		2,807		1
25,933		3,269		54,857		205		605		2
63,000		10,044		137,226		1,492		3,412		3
	\$		\$		\$		\$		\$	
18,090	115,592	3,023	59,449	35,074	323,563	248	2,315	1,598	24,279	4
559	1,924	327	18,589	2,072	12,349	53	174	373	10,382	5
776	620	197	282	744	1,023			20	681	6
24,675	13,787	4,091	2,363	48,658	26,703	479	235	954	544	7
4,131	8,104	418	855	5,644	9,993			180	219	8
2,305	5,474	993	2,226	7,370	16,823	230	601	219	478	9
2,976	4,877	853	1,668	8,296	16,315	259	657	203	416	10
867	2,582	190	663	1,898	6,452	100	507	90	370	11
62,393	496,767	10,022	37,139	136,020	981,747	1,492	25,159	3,410	39,034	12
102	322	188	11,413	887	5,544	10	10	70	1,745	13
398	470	55	491	1,664	4,331	30	184	30	413	14
2,509	9,742	378	1,477	2,606	4,015	90	74	201	1,560	15
158	452	70	247	216	194					16
2,671	6,681	1,242	13,637	9,712	33,399	260	871	683	12,817	17
2,830	2,712	625	1,593	10,096	15,664	206	381	317	600	18
29,443	51,280	5,699	19,512	77,523	150,317	1,127	3,502	2,727	10,013	19
768	2,357	505	1,900	4,372	14,912	40	30	815	6,493	20
771	297	219	343	2,048	1,295	40	52	239	194	21
360	927	225	1,188	1,949	5,398	140	255	77	345	22
1,281	820	315	1,393	2,651	2,527	10	2	253	685	23
247	221	381	1,015	1,374	1,601	40	7	104	158	24
4,619	1,198	1,156	3,703	17,711	11,566	261	79	842	1,189	25
3,837	5,831	1,501	7,399	11,596	27,658	253	826	853	6,618	26
7,445	9,395	1,195	4,618	16,283	31,974	451	1,268	628	2,963	27
62,886	720,551	10,033	182,802	136,826	1,697,332	1,492	37,042	3,411	119,130	28
62,999	199,614	10,044	31,831	137,213	434,877	1,490	4,722	3,410	10,789	29
2,414	4,780	1,002	1,984	7,564	14,976	230	463	228	450	30
20,691	51,485	3,330	7,908	37,355	90,944	440	974	505	1,202	31
23,816	29,174	4,239	5,928	47,240	59,301	495	565	915	1,181	32
460	442	119	162	1,060	1,089					33
62,999	285,495	10,044	47,813	137,213	601,186	1,490	6,725	3,410	13,629	34
55,529	13,388	8,217	2,328	109,391	28,220	1,180	420	2,968	841	35
16,935	1,497	2,339	353	26,737	3,455	118	13	1,127	206	36
1,488	733	622	649	5,854	5,020	20	19	294	380	37
8,228	16,498	2,234	6,082	24,673	53,765	726	2,476	767	2,311	38
1,142	1,080	356	356	1,955	1,855			30	16	39
30,202	18,105	5,998	4,294	80,066	52,587	1,130	878	2,951	2,419	40
1,044	886	252	239	2,948	2,514	240	201	114	99	41
5,922	925	532	108	8,967	1,475	40	7	301	59	42
1,508	570	576	186	4,573	1,798	86	33	78	30	43
1,172	519	181	41	2,924	611	70	31	193	52	44
425	488	81	103	2,513	2,314	75	43	230	157	45
17,102	2,915	2,908	778	33,186	7,582	222	49	1,494	446	46
676	690	243	2,344	1,343	3,206	15	12	260	1,921	47
81	160	80	156	220	441	27	53			48
56,845	5,685	8,212	821	120,863	12,086	1,008	101	2,693	269	49
1,568	767	618	250	3,980	2,658	60	116	110	71	50
5,362	4,311	1,576	1,743	14,137	10,809	470	364	639	912	51
4,088	3,070	1,217	869	8,301	6,496	202	237	185	147	52
56	591	30	1,351	181	2,148	50	130			53
5,735	9,221	1,796	15,540	12,490	33,374	592	458	1,090	31,842	54
62,999	82,099	10,044	38,591	137,218	232,416	1,490	5,645	3,411	42,352	55
49,534	392,541	7,961	119,312	101,663	1,001,429	1,422	25,081	3,008	71,124	56
33,630	55,705	6,520	22,378	80,010	161,742	1,280	4,776	2,750	13,731	57
28,160	24,761	5,010	9,453	51,800	52,494	860	1,557	2,350	5,763	58
37,070	80,466	6,780	31,831	82,370	214,236	1,290	6,333	2,810	19,494	59
41,197	10,278	6,205	1,714	70,910	17,562	799	271	2,427	701	60
49,142	70,927	7,866	25,069	101,038	185,511	1,421	5,267	2,972	14,700	61
2,464	1,535	1,061	2,953	8,395	7,584	230	201	614	3,007	62
3,244	5,278	241	355	1,498	946			100	131	63
4,524	2,037	736	397	22,662	9,997	88	23	248	147	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

		Proprietors Other Financial Businesses <i>Propriétaires autres entreprises financières</i>		Recreational Services Operators <i>Exploitants, services récréatifs</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
ITEM	POSTE				
Number of Taxable Returns.....	1 Nombre de déclarations imposables.....	1	2,395	3,927	
Number of Non-Taxable Returns.....	2 Nombre de déclarations non imposables..	2	2,684	2,117	
Total Number of Returns.....	3 Nombre total de déclarations.....	3	5,079	6,044	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	Salaires et traitements.....	4	1,601	45,071	2,480
Commissions from Employment.....	Commissions d'emplois.....	5	122	6,416	276
Other Employment Earnings.....	Autres gains provenant d'un emploi... 6	6	40	1,061	52
Family Allowance.....	Allocations Familiales.....	7	823	417	1,522
Unemployment Insurance Benefits.....	Prestations d'assurance-chômage.....	8	53	125	457
Old Age Pension.....	Pension de vieillesse.....	9	306	763	295
CPP or QPP Benefits.....	Prestations du RPC ou RRQ.....	10	292	621	322
Other Pensions or Superannuation.....	Autres pensions ou pensions de retraite	11	121	1,192	144
Net Business Income.....	Revenu net d'entreprise.....	12	5,067	8,442	6,010
Net Professional Income.....	Revenu net de professions.....	13	146	5,502	103
Net Commission Income.....	Revenu net de commissions.....	14	20	557	10
Net Farming Income.....	Revenu net d'agriculture.....	15	200	492	217
Net Fishing Income.....	Revenu net de pêche.....	16			
Taxable Amount of Dividends.....	Montant imposable des dividendes.....	17	835	10,638	671
Bond Interest.....	Intérêt obligataire.....	18	347	1,094	427
Bank Interest.....	Intérêt bancaire.....	19	2,800	10,543	3,344
Mortgage Interest.....	Intérêt hypothécaire.....	20	167	1,177	240
Income from Trusts.....	Revenu de fiducies.....	21	92	282	102
Annuity Income.....	Revenu de rentes.....	22	242	945	235
Other Canadian Investment Income...	Autres placements au Canada.....	23	119	1,456	223
Foreign Investment Income.....	Revenu de placements à l'étranger....	24	220	1,209	62
Net Rental Income.....	Revenu net de location.....	25	688	4,978	540
Net Taxable Capital Gains.....	Gains nets en capital imposables.....	26	1,261	8,226	589
Miscellaneous Income.....	Revenus divers.....	27	459	2,364	794
Total Income Assessed.....	Total du revenu imposé.....	28	5,077	85,734	6,033
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	Exemption personnelle de base.....	29	5,069	16,061	6,042
Age Exemption.....	Exemption en raison d'âge.....	30	1,328	2,629	329
Married or Equivalent Exemption.....	Exemptions de marié ou l'équivalent... 31	31	921	2,250	1,121
Wholly Dependent Children.....	Enfants entièrement à charge.....	32	785	1,021	1,578
Other Dependents Exemption.....	Ex. pour autres personnes à charge....	33	37	37	60
Total Personal Exemptions.....	Total des exemptions personnelles.....	34	5,069	21,999	6,042
Deductions	Déductions				
CPP or QPP Contributions.....	Cotisations au RPC ou RRQ.....	35	2,263	580	4,880
Unemployment Insurance Premiums...	Primes d'assurance-chômage.....	36	983	201	1,880
Registered Pension Plan	Contributions à un régime enregistré				
Contributions.....	de pensions.....	37	230	362	364
Retirement Savings Plan Premiums...	Primes d'épargne-retraite.....	38	849	2,355	1,344
Registered Home Ownership.....	Régime enregistré d'épargne-logement	39	79	79	181
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes				
Deduction.....	et gains en capital.....	40	2,712	2,010	3,408
Pension Income	Déduction pour revenu tiré				
Deduction.....	d'une pension.....	41	173	168	213
Union and Professional Dues.....	Cotisations syndicales et prof.....	42	272	73	471
Education Deduction.....	Déduction relative aux études.....	43	142	65	204
Tuition Fees.....	Frais de scolarité.....	44	153	35	228
Child Care Expenses.....	Frais de garde d'enfants.....	45			40
General Expense Allowance.....	Allocation pour frais généraux.....	46	1,493	499	2,150
Other Expenses of Employment.....	Autres frais professionnels.....	47	126	1,306	191
Disability Deduction.....	Déduction pour invalidité.....	48			
Standard Deductions.....	Déductions uniformes.....	49	4,275	428	5,284
Medical Claims.....	Réclamations de frais médicaux.....	50	144	123	154
Charitable Donations.....	Dons de charité.....	51	756	1,455	625
Eligible Deductions Transferred	Déductions admissibles transférables				
from Spouse.....	entre conjoints.....	52	378	300	223
Allowable Investment Loss.....	Pertes déductibles d'entreprise.....	53	22	383	75
Other Deductions.....	Autres déductions.....	54	1,290	17,051	917
Total Deductions (Item 35-54).....	Total des déductions (Postes 35 à 54)...	55	5,070	27,476	6,042
Taxable Income Assessed.....	Revenu imposable établi.....	56	2,927	64,925	4,746
Net Federal Tax Payable.....	Impôt fédéral net à payer.....	57	2,360	13,885	3,730
Net Provincial Tax Payable.....	Impôt provincial net à payer.....	58	1,900	6,019	3,220
Total Net Tax Payable.....	Impôt total net à payer.....	59	2,400	19,905	3,930
Canada Pension Plan Contributions.....	Cotisations au RPC.....	60	1,990	513	4,042
Basic Federal Tax.....	Impôt fédéral de base.....	61	2,876	14,999	4,634
Dividend Tax Credit.....	Dégrèvement pour dividendes.....	62	725	2,141	615
Investment Tax Credit.....	Dégrèvement pour investissement.....	63	152	66	100
Child Tax Credit.....	Crédit d'impôt pour enfants.....	64	144	57	299

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Business Services Operators <i>Exploitants, services commerciaux</i>		Other Service Operators <i>Exploitants, autres services</i>		Other Business Proprietors <i>Propriétaires, autres entreprises</i>		TOTAL BUSINESS PROPRIETORS <i>TOTAL, PROPRIÉTAIRES D'ENTREPRISES</i>		Investors <i>Porteuillistes</i>		P O S I T I O N N O M B R E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
4,808		82,768		5,133		304,366		651,866		1
3,472		61,549		2,847		188,868		527,477		2
8,280		144,317		7,980		493,234		1,179,343		3
	\$		\$		\$		\$		\$	
2,327	11,631	32,892	226,607	2,531	57,906	126,874	1,082,041	278,637	2,249,055	4
139	554	1,544	10,587	279	16,219	6,284	84,632	7,523	50,290	5
20	4	1,560	2,848	71	629	4,550	8,621	7,132	13,421	6
2,140	1,150	40,991	21,812	2,793	1,666	177,904	100,008	88,443	43,411	7
281	396	5,430	11,599	361	819	24,983	51,888	34,050	71,448	8
252	593	5,427	12,662	384	838	20,700	47,680	450,664	1,093,547	9
336	627	6,902	13,335	495	877	24,072	46,344	306,344	511,018	10
120	166	2,200	8,280	270	1,566	7,145	25,988	153,920	555,455	11
8,216	70,814	143,455	1,040,070	7,894	16,691	489,726	3,794,795	32,237	71,118	12
83	422	690	18,471	225	14,789	2,891	59,860	11,276	65,141	13
147	388	891	1,604	59	501	3,640	9,353	8,406	14,113	14
30	127	2,426	7,542	500	906	13,769	35,286	32,684	40,421	15
		219	590			1,022	1,458	930	892	16
602	2,544	7,523	34,850	1,147	19,042	29,219	155,104	341,015	5,586,325	17
745	408	9,497	11,604	515	1,418	30,067	44,014	407,218	1,243,340	18
4,709	6,287	73,294	127,006	4,477	18,337	259,550	493,135	1,122,318	7,084,328	19
224	373	3,508	8,305	174	583	13,280	42,572	100,310	436,612	20
20	21	1,742	1,099	362	198	6,840	4,461	82,386	457,521	21
70	172	1,231	3,965	324	19,339	5,857	36,302	112,257	385,486	22
142	36	2,540	1,747	350	1,755	9,580	11,770	70,051	152,254	23
102	40	1,328	2,159	361	1,964	4,740	9,252	47,568	199,942	24
425	254	15,845	1,171	1,227	4,678	54,457	175	92,663	61,251	25
740	467	10,843	36,319	1,450	20,017	39,245	130,593	224,520	1,495,390	26
981	1,664	13,302	28,591	883	6,576	54,090	108,567	99,112	239,055	27
8,274	97,528	143,998	1,615,396	7,897	196,140	492,146	6,313,324	1,178,995	21,897,755	28
8,279	26,215	144,232	456,645	7,388	23,377	492,525	1,560,100	1,179,033	3,730,027	29
257	508	5,998	11,860	422	836	22,850	45,170	463,388	916,988	30
1,352	3,126	28,262	67,794	2,251	5,424	136,219	332,921	85,973	170,831	31
1,854	2,124	38,016	46,041	2,743	3,741	171,961	216,715	73,382	86,934	32
80	44	1,331	1,487	30	17	4,618	4,430	2,977	2,690	33
8,279	32,017	144,232	583,828	7,388	33,396	492,525	2,159,337	1,179,033	4,907,470	34
6,907	1,690	114,318	27,543	6,220	1,596	409,169	105,647	194,267	25,255	35
2,010	158	26,486	2,505	1,879	268	103,238	10,825	135,559	11,435	36
377	169	3,557	3,203	393	576	15,758	12,960	21,975	14,616	37
1,599	3,830	21,858	46,652	1,392	4,281	82,346	180,245	96,066	250,296	38
506	452	2,813	2,751	180	175	9,130	8,760	12,690	12,337	39
4,811	2,701	76,413	49,368	4,443	3,109	267,682	172,921	1,085,951	978,339	40
281	255	2,848	2,541	311	296	10,018	8,753	193,938	169,873	41
473	56	6,968	955	713	114	34,750	5,737	51,540	4,981	42
187	50	4,445	1,709	340	118	15,501	5,803	26,405	9,772	43
856	190	4,660	1,671	353	158	13,770	4,555	41,574	22,618	44
587	544	2,693	2,472	86	63	7,318	6,606	4,535	4,038	45
2,212	325	31,267	5,436	2,312	638	120,405	24,035	267,299	53,468	46
90	231	868	2,395	151	1,373	4,663	16,039	5,317	15,728	47
		138	272	10	20	666	1,325	11,511	22,822	48
7,191	719	129,052	12,905	6,144	614	431,465	43,147	929,565	92,957	49
664	452	3,839	2,936	172	79	14,997	9,643	49,338	104,094	50
689	665	13,199	10,188	1,099	2,398	53,230	47,001	225,126	214,651	51
206	129	6,161	5,049	700	618	29,173	22,527	61,442	88,705	52
		326	3,187	23	477	839	9,445	1,915	28,082	53
1,107	1,383	15,328	44,313	1,266	34,245	52,384	216,922	351,671	1,072,638	54
8,279	14,009	144,263	228,052	7,428	51,215	492,603	912,895	1,179,193	3,196,704	55
6,269	56,357	104,176	914,670	6,285	125,336	378,519	3,665,547	831,320	14,702,010	56
4,720	8,665	79,740	144,034	4,940	26,537	291,840	588,084	628,790	2,002,049	57
3,850	3,823	61,150	57,594	4,000	10,659	221,340	228,522	534,150	833,355	58
4,810	12,488	82,750	201,628	5,130	37,196	304,350	816,606	651,870	2,835,405	59
5,534	1,373	87,831	20,943	5,086	1,305	304,532	78,211	166,529	22,059	60
6,220	9,986	103,365	167,259	6,186	29,344	375,826	684,412	773,780	2,210,085	61
554	575	6,529	8,143	955	4,036	25,640	34,475	318,989	1,343,106	62
10	15	1,395	1,018	932	990	10,487	12,303	7,053	6,042	63
1,696	687	34,540	15,653	552	260	69,116	31,135	182,890	75,612	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Property Owners		TOTAL INVESTMENT	
		Propriétaires d'immeubles		TOTAL, PLACEMENT	
		Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	57,997	709,863
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	47,943	575,420
Total Number of Returns.....	3	Nombre total de déclarations.....	3	105,940	1,285,283
Sources of Income		Sources de revenu		\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	44,073	564,224
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,853	41,717
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	1,394	3,774
Family Allowance.....	7	Allocations Familiales.....	7	22,016	11,255
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	8,304	20,628
Old Age Pension.....	9	Pension de vieillesse.....	9	22,569	54,816
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	19,785	35,732
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	5,895	19,253
Net Business Income.....	12	Revenu net d'entreprise.....	12	8,235	10,960
Net Professional Income.....	13	Revenu net de professions.....	13	2,779	76,083
Net Commission Income.....	14	Revenu net de commissions.....	14	1,611	4,879
Net Farming Income.....	15	Revenu net d'agriculture.....	15	2,701	6,811
Net Fishing Income.....	16	Revenu net de pêche.....	16	60	33
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	15,379	114,801
Bond Interest.....	18	Intérêt obligataire.....	18	15,285	29,001
Bank Interest.....	19	Intérêt bancaire.....	19	81,376	255,339
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	8,279	34,929
Income from Trusts.....	21	Revenu de fiducies.....	21	2,365	5,245
Annuity Income.....	22	Revenu de rentes.....	22	4,458	22,878
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	4,349	11,156
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	2,654	8,239
Net Rental Income.....	25	Revenu net de location.....	25	99,478	254,019
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	18,699	121,683
Miscellaneous Income.....	27	Revenus divers.....	27	16,598	57,629
Total Income Assessed.....	28	Total du revenu imposé.....	28	105,558	1,729,541
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	105,897	335,211
Age Exemption.....	30	Exemption en raison d'âge.....	30	23,251	45,959
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	17,956	39,828
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	20,326	24,461
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,418	1,106
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	105,897	446,565
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	41,211	6,125
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	27,776	3,570
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	6,350	6,764
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	14,855	40,259
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	260	258
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	82,491	66,756
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	7,331	6,180
Education Deduction.....	42	Cotisations syndicales et prof.....	42	10,739	1,766
Tuition Fees.....	43	Déduction relative aux études.....	43	4,684	1,919
Child Care Expenses.....	44	Frais de scolarité.....	44	4,355	1,967
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	835	769
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	43,058	10,767
Disability Deduction.....	47	Autres frais professionnels.....	47	2,145	9,004
Standard Deductions.....	48	Déduction pour invalidité.....	48	774	1,501
Medical Claims.....	49	Déductions uniformes.....	49	86,929	8,693
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	4,316	4,242
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	16,849	20,990
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	8,045	9,817
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	540	6,399
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	21,269	147,678
	55	Total des déductions (Postes 35 à 54).....	55	105,903	355,424
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	73,904	1,044,635
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	56,630	197,348
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	38,190	69,374
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	58,000	266,722
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	28,375	4,151
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	72,608	217,037
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	13,662	26,277
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,113	900
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	13,554	5,883

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

PENSIONNERS PENSIONNÉS		Unclassified Non Classés		GRAND TOTAL TOTAL GLOBAL		P I O T S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
363,561		237,728		10,430,624		1
588,305		1,261,407		4,748,517		2
951,866		1,499,135		15,179,141		3
	\$		\$		\$	
103,624	302,831	318,942	705,968	11,419,985	168,935,688	4
2,762	7,177	4,906	10,478	335,692	3,793,766	5
4,479	8,698	12,275	6,075	388,957	507,394	6
38,963	17,020	270,319	149,050	3,702,500	1,902,800	7
31,313	73,301	366,684	1,373,573	2,178,109	4,443,530	8
755,508	1,873,531	8,644	16,348	1,382,688	3,356,829	9
705,673	1,463,376	27,058	58,104	1,335,653	2,553,272	10
566,798	3,181,425	13,082	53,673	902,128	4,425,816	11
10,274	4,214	8,314	8,688	799,841	3,256,341	12
5,099	16,547	2,792	1,539	221,631	4,742,044	13
4,165	3,412	2,868	2,179	101,041	479,930	14
7,254	6,301	2,137	5,278	440,074	2,097,668	15
636	33	3,546	2,516	49,059	288,616	16
74,197	77,613	13,060	23,715	1,114,528	7,402,538	17
177,645	217,871	21,328	17,139	1,651,224	2,288,457	18
725,074	1,353,252	179,126	169,583	7,497,204	15,277,295	19
20,730	33,110	2,544	5,438	228,285	731,200	20
13,947	10,733	1,997	1,483	242,193	575,816	21
56,527	72,014	3,697	6,834	239,943	676,483	22
20,325	3,843	3,141	2,142	268,740	271,865	23
8,148	6,849	1,527	1,421	136,795	291,981	24
47,247	25,843	9,940	10,953	777,860	440,118	25
51,225	27,581	10,631	14,295	848,683	2,370,018	26
132,868	204,263	209,949	1,143,637	1,903,328	3,764,451	27
951,735	8,978,235	678,082	3,740,265	14,354,665	233,993,679	28
951,839	3,015,919	1,498,117	4,729,724	15,176,140	47,989,608	29
768,325	1,520,678	12,804	25,115	1,428,240	2,826,020	30
193,359	364,258	127,215	328,220	2,802,010	6,673,063	31
35,493	36,010	190,125	218,934	3,403,330	3,993,016	32
995	675	2,501	2,226	156,695	148,754	33
951,839	4,937,539	1,498,117	5,304,219	15,176,140	61,630,460	34
28,564	1,927	188,678	6,374	10,973,731	2,010,901	35
31,360	1,786	284,523	10,001	10,597,000	2,023,627	36
26,670	16,605	25,995	6,702	3,472,768	3,441,662	37
43,437	144,721	21,634	49,394	1,954,002	3,879,173	38
3,382	3,160	6,938	6,519	552,471	524,935	39
710,007	567,421	181,092	96,339	7,739,642	4,909,262	40
543,261	520,332	23,712	21,834	1,025,430	934,732	41
53,588	2,211	74,366	4,418	4,523,256	840,944	42
6,130	2,036	34,859	13,236	731,450	241,335	43
7,043	1,967	56,784	32,888	1,326,300	511,628	44
130	18	11,948	6,705	430,019	419,204	45
95,789	8,886	308,014	20,843	11,284,006	3,784,780	46
2,012	3,122	4,752	6,179	320,021	1,005,903	47
10,164	20,017	3,051	6,081	41,888	83,284	48
765,826	76,583	1,465,902	146,590	13,370,028	1,337,003	49
27,675	29,483	9,480	5,996	315,004	297,128	50
174,829	95,656	25,923	12,338	1,648,780	1,216,473	51
127,993	203,046	7,884	7,996	641,150	644,061	52
414	866	151	5,783	17,133	140,814	53
169,845	53,711	46,407	91,796	2,277,889	4,052,135	54
951,853	1,753,555	1,498,199	558,013	15,177,290	32,298,983	55
520,520	3,058,524	341,509	1,535,924	11,833,328	148,274,085	56
347,210	416,250	212,670	199,774	10,188,090	24,928,308	57
291,690	185,428	152,870	79,786	7,753,560	9,774,457	58
363,560	601,678	237,730	279,560	10,430,610	34,702,765	59
22,098	1,573	118,931	4,327	8,251,771	1,518,406	60
513,636	507,396	339,903	255,619	11,741,271	28,021,101	61
61,823	17,167	11,662	5,670	1,043,330	1,779,518	62
310	71	375	176	156,996	199,927	63
21,798	9,033	982,932	476,687	2,457,640	1,068,992	64

TABLE 3A

## TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Employees of Business Employés d'entreprises		Employees of Institutions Employés d'institutions	
		Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	5,980,134	700,004
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	5,980,134	700,004
<b>Sources of Income</b>		<b>Sources de revenu</b>			
Wages and Salaries.....	4	Salaires et traitements.....	4	\$ 5,951,560	\$ 106,348,620
Commissions from Employment.....	5	Commissions d'emplois.....	5	261,080	3,383,557
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	210,380	224,308
Family Allowance.....	7	Allocations Familiales.....	7	1,927,996	974,863
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	1,119,991	1,919,495
Old Age Pension.....	9	Pension de vieillesse.....	9	58,081	125,811
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	116,997	222,257
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	76,983	273,277
Net Business Income.....	12	Revenu net d'entreprise.....	12	145,505	211,619
Net Professional Income.....	13	Revenu net de professions.....	13	27,184	33,405
Net Commission Income.....	14	Revenu net de commissions.....	14	31,635	42,117
Net Farming Income.....	15	Revenu net d'agriculture.....	15	62,253	167,197
Net Fishing Income.....	16	Revenu net de pêche.....	16	5,195	1,391
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	417,611	1,006,744
Bond Interest.....	18	Intérêt obligataire.....	18	536,987	382,933
Bank Interest.....	19	Intérêt bancaire.....	19	2,884,582	3,244,095
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	45,951	92,905
Income from Trusts.....	21	Revenu de fiducies.....	21	67,264	38,025
Annuity Income.....	22	Revenu de rentes.....	22	27,014	65,076
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	78,922	47,798
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	44,028	38,557
Net Rental Income.....	25	Revenu net de location.....	25	294,615	305,532
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	277,794	209,137
Miscellaneous Income.....	27	Revenus divers.....	27	860,193	1,225,875
Total Income Assessed.....	28	Total du revenu imposé.....	28	5,980,134	119,215,895
<b>Personal Exemptions</b>		<b>Exemptions personnelles</b>			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	5,979,818	18,920,265
Age Exemption.....	30	Exemption en raison d'âge.....	30	64,539	127,463
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	1,396,270	3,378,148
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	1,839,059	2,123,641
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	106,170	99,791
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	5,979,818	24,649,307
<b>Deductions</b>		<b>Déductions</b>			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	5,888,922	1,168,466
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	5,685,266	1,277,147
Registered Pension Plan		Contributions à un régime enregistré			
Contributions.....	37	de pensions.....	37	1,440,366	1,076,345
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	1,041,665	2,013,347
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	303,732	287,281
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes			
Deduction.....	40	et gains en capital.....	40	3,054,738	1,733,597
Pension Income		Déduction pour revenu tiré			
Deduction.....	41	d'une pension.....	41	123,498	103,462
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	2,157,335	424,663
Education Deduction.....	43	Déduction relative aux études.....	43	262,742	84,726
Tuition Fees.....	44	Frais de scolarité.....	44	457,601	134,473
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	188,632	192,272
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	5,904,762	2,379,326
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	243,474	832,884
Disability Deduction.....	48	Déduction pour invalidité.....	48	7,659	15,327
Standard Deductions.....	49	Déductions uniformes.....	49	5,300,849	530,085
Medical Claims.....	50	Réclamations de frais médicaux.....	50	112,020	72,442
Charitable Donations.....	51	Dons de charité.....	51	619,777	413,470
Eligible Deductions Transferred		Déductions admissibles transférables			
from Spouse.....	52	entre conjoints.....	52	236,712	178,639
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	7,042	33,490
Other Deductions.....	54	Autres déductions.....	54	999,531	1,178,032
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	5,980,134	14,129,472
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	5,980,134	80,437,109
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	5,894,320	13,973,571
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	4,429,620	5,474,304
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	5,980,130	19,447,875
Canada Pension Plan Contributions....	60	Cotisations au RPC.....	60	4,435,416	884,959
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	5,980,122	15,554,591
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	409,898	250,219
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	15,859	7,383
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	473,814	176,912

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Teachers & Professors Instituteurs et professeurs		Fed. Government Employees Employés du gouvernement fédéral		Prov. Government Employees Employés de gouvernements provinciaux		Mun. Government Employees Employés de gouvernements municipaux		Armed Forces Forces Armées		P O S E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
304,577		324,878		462,102		442,915		75,924		1
304,577		324,878		462,102		442,915		75,924		2
										3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
304,577	8,180,195	324,877	7,369,080	462,069	9,903,112	442,915	9,088,702	75,924	1,559,894	4
607	2,406	1,198	1,770	1,872	2,570	1,040	3,690	280	653	5
4,990	5,826	2,877	2,717	5,618	5,131	7,562	7,857	116	116	6
118,278	61,881	110,911	55,131	163,886	82,399	160,969	81,655	32,880	17,098	7
23,456	47,727	44,436	68,695	54,907	119,692	57,156	95,452	3,206	5,485	8
1,162	2,080	1,404	1,785	3,040	5,168	3,828	6,717			9
5,160	10,075	5,196	8,800	9,574	16,889	9,513	16,621	417	264	10
5,225	22,117	14,952	75,460	12,390	58,762	9,450	36,171	2,243	6,514	11
11,898	24,249	6,826	7,922	11,438	13,650	12,178	9,398	1,259	2,311	12
13,124	17,574	2,442	2,141	3,784	10,795	2,447	2,632	610	1,294	13
912	139	650	740	1,142	1,063	1,655	1,742	150	269	14
5,767	13,608	3,572	8,307	8,928	19,787	5,851	11,506	320	998	15
320	393	351	196	517	207	239	187	31	2	16
28,711	41,044	17,537	23,263	23,909	28,143	17,803	16,788	3,390	1,503	17
45,279	40,873	60,150	37,699	68,089	43,846	51,294	34,117	13,606	5,261	18
210,586	275,291	169,801	182,213	256,842	270,130	239,258	261,578	27,353	17,925	19
3,602	7,022	2,670	2,975	3,546	7,624	3,917	6,721	150	228	20
6,247	5,364	4,278	2,783	7,669	3,586	6,360	2,688	1,190	440	21
1,633	3,403	1,450	2,872	2,038	3,992	2,070	3,697	90	87	22
6,354	2,945	5,422	968	7,687	1,257	5,929	647	1,130	119	23
4,529	4,533	2,250	1,088	1,982	771	1,675	1,569	810	42	24
24,141	39,082	15,336	21,846	21,992	24,088	25,573	23,657	2,230	3,404	25
25,069	12,544	18,107	7,758	22,998	11,926	17,222	9,927	3,273	404	26
38,693	67,216	52,989	72,859	60,398	102,026	54,167	82,241	6,192	14,316	27
304,577	8,733,705	324,878	7,882,916	462,102	10,621,559	442,915	9,716,835	75,924	1,625,198	28
304,541	964,155	324,878	1,029,232	462,053	1,463,795	442,909	1,402,833	75,924	240,422	29
1,273	2,508	1,893	3,748	3,573	7,074	4,140	8,196			30
62,741	150,974	81,054	197,223	120,926	294,679	111,761	269,949	25,640	61,170	31
113,745	140,085	105,659	122,335	154,280	181,843	153,071	178,944	32,830	37,816	32
3,390	3,129	3,949	4,441	5,340	5,329	2,915	3,129	370	342	33
304,541	1,260,851	324,878	1,356,979	462,053	1,952,720	442,909	1,863,050	75,924	339,750	34
303,702	69,350	324,038	71,685	459,223	99,905	439,748	94,849	75,863	16,444	35
303,634	82,385	323,137	85,279	452,943	115,330	439,934	111,016	75,861	19,886	36
287,630	458,599	295,449	422,860	383,209	461,492	362,329	440,828	74,390	94,356	37
104,229	134,505	66,579	94,573	90,035	133,460	79,752	112,898	14,736	15,486	38
27,796	26,721	26,153	24,953	34,827	33,404	19,834	19,083	9,080	8,707	39
217,293	139,241	187,428	105,985	277,660	155,785	254,407	144,633	33,800	15,427	40
7,142	6,598	20,022	17,786	19,641	17,001	16,632	14,014	4,135	3,609	41
289,501	86,027	254,988	42,009	392,916	75,016	359,128	75,725	7,577	872	42
39,465	9,965	18,919	6,836	34,262	11,396	25,932	8,705	3,139	1,002	43
88,017	23,159	38,085	9,457	54,523	15,513	53,821	12,719	6,493	2,128	44
30,720	34,804	16,087	16,784	23,768	24,200	18,670	19,603	940	682	45
303,818	144,199	324,232	148,145	461,204	205,464	442,293	195,541	75,885	33,973	46
3,994	4,685	1,899	2,671	4,585	5,092	14,809	13,025	440	547	47
461	913	780	1,625	1,135	2,218	608	1,204			48
222,805	22,281	272,510	27,251	390,498	39,050	380,555	38,056	69,795	6,980	49
7,909	7,659	8,418	6,588	10,707	7,148	10,194	7,957	1,270	699	50
78,974	64,067	48,974	31,075	66,819	42,107	57,975	37,481	5,250	2,655	51
17,814	11,945	16,158	11,902	27,445	20,233	20,353	15,700	3,150	2,050	52
527	1,409	419	593	567	2,066	262	694	70	11	53
83,768	77,022	73,714	47,420	94,910	77,497	76,421	53,891	16,209	14,813	54
304,577	1,405,533	324,878	1,175,475	462,102	1,543,378	442,909	1,417,620	75,924	240,338	55
304,577	6,067,319	324,878	5,350,460	462,102	7,125,460	442,915	6,436,165	75,924	1,045,110	56
303,510	1,133,351	321,720	965,935	456,190	1,267,995	439,890	1,108,911	75,190	184,548	57
239,690	440,741	247,350	385,251	351,580	478,539	307,270	370,167	58,030	72,145	58
304,580	1,574,092	324,880	1,351,185	462,100	1,746,534	442,920	1,479,078	75,920	256,693	59
241,325	54,880	250,348	55,533	354,123	76,861	308,980	65,759	64,923	14,138	60
304,577	1,240,649	324,872	1,057,987	462,102	1,399,355	442,915	1,231,787	75,924	196,405	61
28,369	10,215	17,269	5,802	23,254	7,027	17,434	4,191	3,390	375	62
1,169	534	580	232	1,546	781	909	387	70	16	63
21,048	6,799	22,490	7,501	34,016	11,751	31,504	11,261	1,191	400	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

				Unclassified Employees		TOTAL EMPLOYEES	
				Employés non classés		TOTAL, EMPLOYÉS	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	219,940		8,510,474	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	219,940		8,510,474	
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	216,798	2,668,837	8,478,676	156,552,028
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,306	35,654	273,066	3,442,084
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	13,440	96,849	259,178	374,201
Family Allowance.....	7	Allocations Familiales.....	7	49,512	24,946	2,721,630	1,372,098
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	52,508	100,708	1,446,648	2,508,842
Old Age Pension.....	9	Pension de vieillesse.....	9	3,792	8,977	80,200	169,649
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	11,536	28,674	180,284	344,114
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	3,527	9,908	141,124	541,545
Net Business Income.....	12	Revenu net d'entreprise.....	12	4,367	5,448	205,503	285,203
Net Professional Income.....	13	Revenu net de professions.....	13	2,672	3,653	63,320	105,942
Net Commission Income.....	14	Revenu net de commissions.....	14	397	1,397	37,872	48,045
Net Farming Income.....	15	Revenu net d'agriculture.....	15	2,779	2,751	93,132	231,579
Net Fishing Income.....	16	Revenu net de pêche.....	16	430	384	7,250	2,877
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	10,408	24,654	544,944	1,182,009
Bond Interest.....	18	Intérêt obligataire.....	18	16,516	13,256	881,715	626,824
Bank Interest.....	19	Intérêt bancaire.....	19	109,266	117,327	4,274,734	4,769,977
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,465	4,332	67,150	130,289
Income from Trusts.....	21	Revenu de fiducies.....	21	1,586	1,536	102,814	60,597
Annuity Income.....	22	Revenu de rentes.....	22	1,267	4,106	38,672	86,888
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	3,086	1,123	118,121	56,779
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	1,185	1,735	60,700	51,468
Net Rental Income.....	25	Revenu net de location.....	25	6,812	9,090	416,970	446,364
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	8,551	6,829	397,005	269,282
Miscellaneous Income.....	27	Revenus divers.....	27	19,932	32,739	1,185,947	1,759,625
Total Income Assessed.....	28	Total du revenu imposé.....	28	219,940	3,170,333	8,510,474	173,492,014
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	219,873	693,472	8,509,958	26,926,679
Age Exemption.....	30	Exemption en raison d'âge.....	30	3,883	7,688	89,569	177,006
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	37,052	88,849	1,934,460	4,677,086
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	45,493	53,444	2,580,500	2,989,845
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,589	1,600	136,063	129,196
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	219,873	845,054	8,509,958	34,899,812
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	202,318	32,591	8,384,961	1,691,530
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	183,128	33,065	8,154,343	1,881,686
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	20,202	12,377	3,288,029	3,343,006
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	29,831	61,621	1,554,036	2,765,282
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	14,560	14,100	485,172	461,556
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	111,869	64,514	4,537,781	2,587,785
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	5,388	4,247	226,175	191,695
Education Deduction.....	42	Cotisations syndicales et prof.....	42	35,749	5,056	3,985,505	796,339
Tuition Fees.....	43	Déduction relative aux études.....	43	13,358	3,762	445,225	142,414
Child Care Expenses.....	44	Frais de scolarité.....	44	23,411	8,513	831,141	232,348
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	6,664	6,694	351,809	362,162
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	214,837	68,378	8,426,121	3,456,518
Disability Deduction.....	47	Autres frais professionnels.....	47	7,749	20,998	283,111	891,156
Standard Deductions.....	48	Déduction pour invalidité.....	48	882	1,745	13,064	26,318
Medical Claims.....	49	Déductions uniformes.....	49	195,823	19,582	7,431,335	743,134
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	6,814	4,115	175,820	118,971
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	19,753	13,373	989,378	676,053
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	5,205	4,342	344,533	260,283
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	157	1,232	9,640	41,903
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	24,152	39,985	1,467,948	1,588,013
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54).....	55	219,940	420,290	8,510,468	22,258,152
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	219,940	1,904,984	8,510,474	116,334,022
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	210,630	284,542	8,391,270	20,205,072
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	153,880	107,013	6,261,360	7,776,006
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	219,940	391,555	8,510,470	27,981,078
Basic Federal Tax Credit.....	60	Cotisations au RPC.....	60	146,630	23,327	6,277,041	1,269,464
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	219,940	334,355	8,510,456	22,469,715
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	10,238	6,091	534,931	293,812
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	715	276	21,810	9,978
	64	Crédit d'impôt pour enfants.....	64	25,294	9,566	712,351	260,499

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TOTAL FARMERS TOTAL, CULTIVATEURS		TOTAL FISHERMEN TOTAL, PÊCHEURS		Self Employed Accountants Comptables à leur compte		Self Employed Medical Doctors and Surgeons Médecins et chirurgiens à leur compte		Self Employed Dentists Dentistes à leur compte		P O I S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
151,751		27,020		9,481		29,633		7,553		1
151,751		27,020		9,481		29,633		7,553		2
										3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
40,760	376,968	8,940	29,200	1,839	15,812	7,592	106,112	1,408	9,827	4
1,036	12,245	50	132	30	290	10	87	30	135	5
835	1,390	262	172	110	1,049	390	1,101	40	31	6
61,602	37,174	11,923	7,041	5,024	3,095	16,340	10,010	3,836	2,159	7
5,097	11,520	22,671	67,845	151	260	30	92			8
19,924	46,966	453	1,024	507	1,216	1,725	4,169	310	767	9
19,726	36,270	495	911	585	1,524	1,773	4,740	280	738	10
2,055	10,016	262	860	260	1,251	479	3,120	90	853	11
6,321	19,637	431	284	1,467	8,910	4,606	42,880	1,194	11,978	12
344	4,076	40	150	9,481	352,248	29,625	1,861,588	7,553	460,764	13
1,263	4,483	50	46	90	137	50	78	60	42	14
151,366	2,321,872	262	888	293	425	1,056	3,798	221	263	15
105	279	26,862	271,723							16
19,361	48,599	597	1,941	3,814	16,691	11,104	41,950	2,544	8,383	17
18,968	38,553	499	585	2,207	3,202	5,288	14,360	1,185	2,645	18
122,695	556,054	11,655	18,301	7,781	20,866	25,310	78,459	6,233	19,074	19
5,078	20,679	76	205	412	817	919	3,093	210	679	20
6,703	20,808	51	19	468	353	8,200	2,574	360	551	21
9,133	34,513	81	581	653	2,044	1,888	8,161	270	1,150	22
16,902	16,718	987	865	599	1,097	2,213	1,689	579	452	23
1,384	2,679	51	12	671	704	2,354	4,199	510	564	24
8,879	12,839	460	489	2,434	22,371	7,602	113,814	2,001	31,297	25
41,482	161,588	453	1,852	3,530	4,150	8,117	17,682	1,951	2,243	26
23,495	40,962	3,172	4,413	1,281	7,088	5,742	23,489	1,116	4,536	27
151,751	3,836,888	27,020	407,764	9,481	402,187	29,633	2,026,230	7,553	471,969	28
151,727	480,938	27,020	85,638	9,481	30,045	29,625	93,571	7,552	23,878	29
20,457	40,504	461	913	508	1,006	1,764	3,491	310	618	30
52,479	120,619	9,097	22,128	2,512	5,542	7,086	16,465	1,344	2,996	31
62,282	83,336	11,487	15,241	5,248	7,136	17,522	26,024	4,126	5,456	32
197	185	99	79	110	115	1,190	1,464	100	105	33
151,727	725,582	27,020	123,998	9,481	43,844	29,625	141,016	7,552	33,053	34
127,483	43,738	24,204	5,956	9,010	3,778	28,063	12,225	7,304	3,331	35
30,488	4,342	25,716	2,657	1,019	106	5,124	908	816	76	36
6,760	5,767	309	85	194	331	2,328	4,734	130	230	37
39,490	130,345	2,202	4,770	5,868	25,236	23,105	111,335	6,126	29,298	38
3,442	3,419	440	425	352	352	2,340	2,336	641	641	39
127,374	103,841	11,823	7,034	7,674	6,176	25,745	21,061	6,282	4,925	40
4,598	3,731	278	251	520	470	1,441	1,343	220	206	41
9,961	1,670	8,294	851	781	198	3,346	1,917	550	319	42
5,733	1,950	508	203	857	387	4,359	2,132	800	359	43
2,437	1,141	241	99	569	108	2,224	623	807	199	44
198	188	107	90	145	194	1,101	1,688	100	122	45
37,765	9,247	8,289	910	1,596	323	6,524	1,764	1,338	223	46
1,151	2,385	140	108	60	123	40	55	50	33	47
429	773	40	78	10	24	30	67			48
95,501	9,550	24,090	2,409	4,202	420	13,449	1,345	3,582	358	49
5,881	3,653	366	149	922	1,148	825	2,352	189	536	50
54,667	54,990	2,764	1,478	5,171	6,881	15,895	25,073	3,867	6,021	51
24,674	21,538	1,114	924	1,582	1,205	3,669	2,744	620	432	52
154	984			301	2,022	265	4,180	70	467	53
18,569	105,575	5,396	4,884	5,481	26,902	15,444	92,031	3,702	21,959	54
151,734	508,827	27,020	33,360	9,481	76,382	29,628	289,913	7,553	69,755	55
151,751	2,602,523	27,020	250,407	9,481	281,960	29,633	1,595,302	7,553	369,161	56
115,280	335,323	20,810	35,942	9,280	63,568	29,510	426,636	7,500	97,086	57
136,620	242,729	25,280	22,377	7,040	21,602	20,570	146,852	5,850	37,134	58
151,750	578,053	27,020	58,318	9,480	85,170	29,630	573,488	7,550	134,220	59
118,577	40,889	22,683	5,690	6,825	2,860	19,497	8,547	5,647	2,580	60
151,751	535,670	27,020	46,305	9,481	67,867	29,633	441,553	7,553	100,730	61
17,724	11,191	568	480	3,551	3,718	10,780	10,184	2,482	2,090	62
89,308	154,675	4,497	4,469	580	95	2,410	774	500	98	63
4,968	2,221	1,144	629	185	87	152	55			64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Self Employed Lawyers & Notaries Avocats et notaires à leur compte		Self Employed Engineers and Architects Ingénieurs et architectes à leur compte	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	14,925		3,606	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	14,925		3,606	
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	2,966	28,894	989	13,764
Commissions from Employment.....	5				
Other Employment Earnings.....	6	89	312		
Family Allowance.....	7	8,195	4,642	1,567	738
Unemployment Insurance Benefits.....	8	60	40	60	193
Old Age Pension.....	9	634	1,451	226	513
CPP or QPP Benefits.....	10	549	1,342	226	618
Other Pensions or Superannuation.....	11	190	1,103	100	894
Net Business Income.....	12	1,914	22,029-	280	1,475
Net Professional Income.....	13	14,919	749,623	3,606	127,411
Net Commission Income.....	14	290	221		
Net Farming Income.....	15	484	1,677-	80	1,366
Net Fishing Income.....	16				
Taxable Amount of Dividends.....	17	5,812	28,555	841	5,194
Bond Interest.....	18	1,867	5,945	664	1,583
Bank Interest.....	19	11,744	38,670	2,834	10,041
Mortgage Interest.....	20	766	2,658	100	228
Income from Trusts.....	21	824	1,551	103	59
Annuity Income.....	22	470	2,266	180	628
Other Canadian Investment Income.....	23	915	2,198	80	32
Foreign Investment Income.....	24	928	2,052	162	151
Net Rental Income.....	25	3,834	34,578-	628	5,848
Net Taxable Capital Gains.....	26	4,512	16,032	816	1,977
Miscellaneous Income.....	27	2,891	13,178	478	2,041
Total Income Assessed.....	28	14,925	842,446	3,606	157,517
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	14,925	47,310	3,605	11,384
Age Exemption.....	30	644	1,275	228	451
Married or Equivalent Exemption.....	31	3,824	9,026	738	1,770
Wholly Dependent Children.....	32	8,410	11,317	1,739	2,111
Other Dependents Exemption.....	33	80	74	109	171
Total Personal Exemptions.....	34	14,925	69,002	3,605	15,888
Deductions	Déductions				
CPP or QPP Contributions.....	35	14,261	6,271	3,421	1,351
Unemployment Insurance Premiums.....	36	1,272	144	897	139
Registered Pension Plan Contributions.....	37	480	798	170	203
Retirement Savings Plan Premiums.....	38	8,964	40,420	2,150	8,829
Registered Home Ownership.....	39	648	642	340	343
Interest, Dividends and Capital Gains Deduction.....	40	11,846	8,916	2,873	2,246
Pension Income Deduction.....	41	411	379	220	209
Union and Professional Dues.....	42	1,189	384	763	129
Education Deduction.....	43	1,347	554	463	244
Tuition Fees.....	44	970	296	393	85
Child Care Expenses.....	45	354	572	30	18
General Expense Allowance.....	46	2,332	493	948	252
Other Expenses of Employment.....	47			30	66
Disability Deduction.....	48	20	44		
Standard Deductions.....	49	7,470	747	2,454	245
Medical Claims.....	50	561	897	167	293
Charitable Donations.....	51	7,285	11,602	1,033	1,561
Eligible Deductions Transferred from Spouse.....	52	1,663	1,199	306	246
Allowable Investment Loss.....	53	176	2,362	20	88
Other Deductions.....	54	7,648	64,987	1,363	8,013
Total Deductions (Item 35-54).....	55	14,925	141,717	3,606	24,562
Taxable Income Assessed.....	56	14,925	631,727	3,606	117,067
Net Federal Tax Payable.....	57	14,780	161,760	3,600	28,096
Net Provincial Tax Payable.....	58	11,360	57,820	2,430	8,526
Total Net Tax Payable.....	59	14,930	219,579	3,610	36,622
Canada Pension Plan Contributions.....	60	10,827	4,767	2,297	892
Basic Federal Tax.....	61	14,925	168,761	3,606	29,514
Dividend Tax Credit.....	62	5,534	6,920	807	1,294
Investment Tax Credit.....	63	790	177	110	43
Child Tax Credit.....	64	122	53	70	24

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Self Employed Entertainers and Artists Artistes, athlètes, etc. à leur compte		Other Self-Employed Professionals Autres professions libérales à leur compte		TOTAL SELF-EMPLOYED PROFESSIONALS TOTAL, PROFESSIONS À LEUR COMPTE		TOTAL SELF-EMPLOYED SALESMEN TOTAL, VENDEURS À LEUR COMPTE		Forestry Operators Exploitants forestiers		P O S T E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
9,272		29,383		103,853		22,008		5,917		1
9,272		29,383		103,853		22,008		5,917		2
										3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
3,250	17,268	8,729	59,139	26,773	250,816	5,951	28,135	3,499	45,819	4
88	366	214	1,141	365	2,023	2,322	13,800			5
61	103	140	178	832	2,918	101	73	20	24	6
2,381	1,149	9,031	4,808	46,374	26,600	7,780	4,038	3,985	2,744	7
417	979	986	2,117	1,700	3,683	1,267	2,889	2,079	6,177	8
275	695	1,846	4,418	5,520	13,230	1,528	3,667	63	140	9
281	577	1,948	4,625	5,640	14,163	1,555	3,862	62	140	10
348	1,480	1,149	10,769	2,607	19,469	1,188	5,656	20	43	11
206	404	1,609	9,238	11,276	96,921	897	1,721	5,779	52,232	12
9,272	110,632	29,377	597,998	103,830	4,260,265	93	344			13
44	13	117	153	653	560	22,008	358,825			14
51	39	1,007	3,205	3,190	10,700	385	531	190	35	15
				10	55			59	210	16
645	1,858	5,637	25,590	30,397	128,221	3,130	9,123	93	570	17
805	1,093	3,296	6,320	15,312	35,148	2,132	3,411	68	166	18
5,068	8,312	20,072	39,723	79,042	215,144	13,416	26,393	2,883	4,071	19
127	279	742	3,059	3,273	10,812	427	1,247	29	58	20
48	34	1,182	901	11,180	6,022	700	568	30	14	21
335	2,024	1,106	3,221	4,899	19,494	861	2,564			22
238	181	885	1,227	5,510	6,877	559	442	127	214	23
105	196	1,158	1,430	5,890	9,296	496	297			24
646	1,735	3,539	24,662	20,684	234,311	2,182	2,510	432	43	25
483	155	4,372	9,793	23,781	52,032	3,219	2,938	359	2,138	26
1,581	3,404	4,660	14,633	17,749	68,369	3,992	6,599	1,130	2,573	27
9,272	148,694	29,383	754,107	103,853	4,803,150	22,008	470,119	5,917	117,365	28
9,267	29,173	29,360	92,841	103,815	328,202	22,004	69,724	5,917	18,754	29
277	545	1,882	3,715	5,620	11,102	1,547	3,063	63	125	30
1,644	3,902	5,194	12,253	22,342	51,954	5,689	12,611	3,067	8,022	31
2,284	2,557	8,884	11,047	48,213	65,648	7,614	9,351	3,882	5,518	32
145	89	311	227	2,051	2,245	260	221			33
9,267	36,266	29,360	120,083	103,815	459,151	22,004	94,970	5,917	32,418	34
8,641	2,476	25,766	9,076	96,466	38,507	20,520	7,169	5,763	1,613	35
3,026	233	6,253	527	18,407	2,134	4,955	415	3,182	441	36
306	268	1,069	772	4,672	7,337	826	457	60	9	37
3,124	6,045	10,636	37,992	59,973	259,155	8,435	24,786	1,111	3,117	38
667	644	1,886	1,860	6,875	6,818	1,068	1,047	129	129	39
5,271	3,245	20,407	14,621	80,098	61,191	13,799	9,216	2,915	1,782	40
365	233	1,581	1,383	4,745	4,222	1,369	1,200	30	20	41
2,431	384	3,877	630	12,940	3,961	1,282	147	1,702	323	42
550	176	1,935	674	10,310	4,526	1,156	444	180	46	43
764	267	3,166	776	8,893	2,354	1,312	418	83	13	44
265	322	1,246	1,144	3,246	4,060	263	120			45
2,923	425	7,816	1,474	23,477	4,953	4,597	817	3,371	1,111	46
30	36	217	294	421	616	367	1,245	362	245	47
		81	160	160	316	50	93	30	50	48
7,676	768	22,020	2,202	60,853	6,085	16,688	1,669	5,158	516	49
922	805	2,013	1,471	5,599	7,502	1,106	709	100	38	50
1,089	660	6,360	6,557	40,700	58,356	4,751	4,523	737	673	51
512	337	1,641	1,461	9,990	7,623	2,218	2,020	359	239	52
30	203	247	1,579	1,111	10,902	161	646			53
1,533	8,674	9,061	27,257	44,232	249,824	4,679	10,028	1,107	1,732	54
9,269	26,203	29,360	111,911	103,822	740,443	22,005	67,168	5,917	12,097	55
9,272	86,225	29,383	522,113	103,853	3,603,557	22,008	307,982	5,917	72,850	56
8,710	14,018	28,590	102,681	101,960	893,845	21,630	54,620	5,090	10,483	57
6,360	4,666	23,510	40,563	77,120	317,163	14,950	19,717	3,500	3,470	58
9,270	18,684	29,380	143,244	103,850	1,211,008	22,010	74,338	5,920	13,954	59
6,200	1,719	21,555	7,522	72,848	28,887	14,383	5,112	3,430	1,115	60
9,272	16,304	29,383	111,382	103,853	936,110	22,008	60,640	5,917	13,811	61
612	464	5,426	6,316	29,192	30,986	3,106	2,256	93	143	62
		504	182	4,887	1,372	113	37	997	1,380	63
473	163	1,885	666	2,890	1,047	1,023	396	44	15	64

## TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Manufacturers Fabricants		Proprietors of Construction Businesses Propriétaires, entreprises de construction	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	8,257	60,856	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	8,257	60,856	
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	1,664	17,084	14,799
Commissions from Employment.....	5	Commissions d'emplois.....	5	60	562	290
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6			656
Family Allowance.....	7	Allocations Familiales.....	7	3,528	1,960	31,739
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	400	584	3,785
Old Age Pension.....	9	Pension de vieillesse.....	9	483	1,159	1,545
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	510	1,208	1,686
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	187	813	697
Net Business Income.....	12	Revenu net d'entreprise.....	12	8,191	110,164	60,736
Net Professional Income.....	13	Revenu net de professions.....	13	44	646	231
Net Commission Income.....	14	Revenu net de commissions.....	14	17	7	260
Net Farming Income.....	15	Revenu net d'agriculture.....	15	218	1,301	2,489
Net Fishing Income.....	16	Revenu net de pêche.....	16	50	163	147
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	549	1,662	2,323
Bond Interest.....	18	Intérêt obligataire.....	18	690	1,279	2,777
Bank Interest.....	19	Intérêt bancaire.....	19	5,307	10,666	33,194
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	130	362	1,740
Income from Trusts.....	21	Revenu de fiducies.....	21	21	2	810
Annuity Income.....	22	Revenu de rentes.....	22	120	134	746
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	200	72	988
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	49	35	311
Net Rental Income.....	25	Revenu net de location.....	25	1,066	1,272	7,168
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	564	543	3,686
Miscellaneous Income.....	27	Revenus divers.....	27	1,010	1,128	6,858
Total Income Assessed.....	28	Total du revenu imposé.....	28	8,257	150,202	60,856
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	8,256	26,161	60,856
Age Exemption.....	30	Exemption en raison d'âge.....	30	496	982	1,618
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	2,420	5,879	21,460
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	3,587	4,568	31,625
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge.....	33	96	28	1,138
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	8,256	37,618	60,856
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	7,797	2,640	59,084
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	1,237	160	12,750
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	159	119	1,856
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	2,287	4,632	13,721
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	176	176	1,301
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	5,433	3,779	33,941
Union and Professional Dues.....	42	Déduction pour revenu tiré d'une pension.....	41	190	171	1,203
Education Deduction.....	43	Cotisations syndicales et prof.....	42	489	83	6,224
Tuition Fees.....	44	Déduction relative aux études.....	43	233	82	2,017
Child Care Expenses.....	45	Frais de scolarité.....	44	302	65	1,395
General Expense Allowance.....	46	Frais de garde d'enfants.....	45	126	81	303
Other Expenses of Employment.....	47	Allocation pour frais généraux.....	46	1,589	416	14,552
Disability Deduction.....	48	Autres frais professionnels.....	47	40	88	165
Standard Deductions.....	49	Déduction pour invalidité.....	48			46
Medical Claims.....	50	Déductions uniformes.....	49	6,724	672	49,227
Charitable Donations.....	51	Réclamations de frais médicaux.....	50	368	325	2,309
Eligible Deductions Transferred from Spouse.....	52	Dons de charité.....	51	1,358	1,134	10,665
Allowable Investment Loss.....	53	Déductions admissibles transférables entre conjoints.....	52	641	450	4,989
Other Deductions.....	54	Pertes déductibles d'entreprise.....	53			40
Total Deductions (Item 35-54).....	55	Autres déductions.....	54	1,114	2,177	6,309
Taxable Income Assessed.....	56	Total des déductions (Postes 35 à 54).....	55	8,256	17,306	60,856
Net Federal Tax Payable.....	57	Revenu imposable établi.....	56	8,257	95,278	60,856
Net Provincial Tax Payable.....	58	Impôt fédéral net à payer.....	57	7,750	15,387	59,330
Total Net Tax Payable.....	59	Impôt provincial net à payer.....	58	5,440	5,748	50,100
Canada Pension Plan Contributions.....	60	Impôt total net à payer.....	59	8,260	21,135	60,860
Basic Federal Tax.....	61	Cotisations au RPC.....	60	5,279	1,763	50,101
Dividend Tax Credit.....	62	Impôt fédéral de base.....	61	8,257	17,985	60,856
Investment Tax Credit.....	63	Dégrèvement pour dividendes.....	62	540	414	2,315
Child Tax Credit.....	64	Dégrèvement pour investissement.....	63	513	463	863
		Crédit d'impôt pour enfants.....	64	306	143	1,105

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Public Utility Operators Exploitants de services d'utilité publique		Wholesale Traders Commerçants de gros		Retail Traders Commerçants de détail		Insurance Agency Operators Courtiers d'assurance		Real Estate Agency Operators Courtiers en immeuble		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
37,067		6,775		82,369		1,287		2,807		1
37,067		6,775		82,369		1,287		2,807		2
										3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
11,546	93,608	2,166	49,245	22,244	267,540	215	2,253	1,350	19,728	4
385	1,564	250	13,268	1,358	10,281	36	134	321	9,690	5
434	344	100	172	400	423			20	615	6
16,533	9,024	3,102	1,787	35,645	19,816	419	218	808	449	7
2,473	5,298	275	707	3,278	6,332			170	213	8
1,194	2,828	662	1,466	4,728	11,240	230	599	193	414	9
1,440	2,695	644	1,255	5,323	11,908	231	637	171	341	10
516	1,908	180	651	1,132	4,305	90	507	79	329	11
36,803	423,247	6,773	59,216	82,138	940,396	1,287	24,700	2,807	49,979	12
84	340	147	9,347	556	4,726	10	10	49	128	13
235	373	23	171	1,231	3,981	30	184	20	380	14
1,440	2,254	249	718	1,682	1,658	90	74	173	1,301	15
109	212	70	246	81	355					16
2,072	4,847	892	9,738	7,341	26,670	230	778	582	10,919	17
2,017	2,202	488	1,373	7,542	14,242	191	368	268	529	18
19,845	42,179	4,222	16,383	53,738	129,676	1,012	3,332	2,267	8,978	19
694	2,280	467	1,793	3,456	13,157	40	30	746	6,098	20
541	176	158	110	1,522	966	40	52	188	136	21
281	841	195	1,091	1,556	4,580	130	246	48	182	22
862	744	239	1,268	1,975	1,357			236	401	23
223	208	290	764	838	928	40	7	94	56	24
2,965	462	842	2,848	13,541	14,593	228	74	715	2,355	25
2,827	4,633	1,269	5,773	8,780	23,168	212	767	731	5,804	26
5,073	7,196	872	3,200	11,137	22,786	406	1,173	477	2,309	27
37,067	604,031	6,775	175,454	82,369	1,531,767	1,287	36,004	2,807	118,779	28
37,066	117,434	6,775	21,474	82,360	261,032	1,285	4,072	2,806	8,874	29
1,220	2,416	668	1,323	4,804	9,512	230	461	196	386	30
1,587	28,566	2,167	4,975	24,481	58,711	337	755	398	964	31
5,900	19,401	3,196	4,457	35,337	44,380	435	512	786	979	32
376	366	106	144	958	957					33
37,066	168,183	6,775	32,373	82,360	374,592	1,285	5,800	2,806	11,208	34
35,552	10,955	5,983	2,029	76,625	24,630	1,017	401	2,537	778	35
10,674	1,138	1,646	283	17,145	2,846	87	12	937	175	36
1,225	691	525	578	5,032	4,729	20	18	234	325	37
6,940	15,479	2,038	5,904	21,654	51,620	700	2,467	753	2,296	38
960	899	240	240	1,729	1,636			30	15	39
20,195	13,020	4,516	3,286	55,379	39,245	1,015	795	2,480	2,071	40
607	536	238	232	2,027	1,762	230	198	86	86	41
4,094	693	415	90	6,872	1,265	40	7	271	54	42
1,065	380	540	178	3,801	1,477	63	22	39	10	43
619	236	111	28	1,749	342	70	31	136	41	44
243	338	52	67	1,328	1,299	48	39	220	148	45
1,115	2,332	2,134	625	21,202	6,186	191	46	1,255	379	46
481	514	176	1,410	1,129	2,726			231	1,735	47
46	91	80	154	91	180					48
32,294	3,229	5,142	514	69,020	6,902	808	81	2,153	215	49
959	455	554	222	2,849	1,715	60	109	110	67	50
4,265	3,638	1,427	1,620	11,787	9,549	470	361	579	867	51
3,018	1,989	943	664	6,078	4,573	179	214	156	123	52
29	251	20	355	134	1,346	50	118			53
4,228	5,895	1,330	8,723	8,826	19,998	530	397	910	28,522	54
7,066	62,760	6,775	27,203	82,362	184,028	1,285	5,316	2,806	37,906	55
7,067	373,089	6,775	115,879	82,369	973,149	1,287	24,888	2,807	69,666	56
3,630	55,705	6,520	22,378	80,010	161,742	1,280	4,776	2,750	13,731	57
8,160	24,761	5,010	9,453	51,800	52,494	860	1,557	2,350	5,763	58
7,070	80,466	6,780	31,831	82,370	214,236	1,290	6,333	2,810	19,494	59
8,169	8,749	4,484	1,476	49,011	15,303	643	253	2,115	647	60
7,067	69,113	6,775	24,960	82,369	183,398	1,287	5,254	2,807	14,677	61
2,063	1,206	885	2,434	7,233	6,570	230	194	569	2,696	62
2,775	4,733	230	351	1,287	779			90	125	63
1,571	673	287	179	7,581	3,027	59	16	206	130	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Proprietors Other Financial Businesses <i>Propriétaires autres entreprises financières</i>		Recreational Services Operato <i>Exploitants, services récréatif</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	2,395	3,927
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	2,395	3,927
Sources of Income		Sources de revenu		\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	1,251	32,852
Commissions from Employment.....	5	Commissions d'emplois.....	5	71	3,491
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	30	1,058
Family Allowance.....	7	Allocations Familiales.....	7	604	290
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	33	90
Old Age Pension.....	9	Pension de vieillesse.....	9	272	677
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	256	567
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	110	1,130
Net Business Income.....	12	Revenu net d'entreprise.....	12	2,390	24,896
Net Professional Income.....	13	Revenu net de professions.....	13	99	3,941
Net Commission Income.....	14	Revenu net de commissions.....	14	10	284
Net Farming Income.....	15	Revenu net d'agriculture.....	15	136	116-
Net Fishing Income.....	16	Revenu net de pêche.....	16		
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	667	7,429
Bond Interest.....	18	Intérêt obligataire.....	18	276	994
Bank Interest.....	19	Intérêt bancaire.....	19	1,976	8,581
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	137	993
Income from Trusts.....	21	Revenu de fiducies.....	21	81	272
Annuity Income.....	22	Revenu de rentes.....	22	210	641
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	92	339
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	174	422
Net Rental Income.....	25	Revenu net de location.....	25	522	3,290-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	977	5,982
Miscellaneous Income.....	27	Revenus divers.....	27	329	1,447
Total Income Assessed.....	28	Total du revenu imposé.....	28	2,395	92,958
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	2,393	7,580
Age Exemption.....	30	Exemption en raison d'âge.....	30	393	778
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	438	1,087
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	595	725
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge.....	33	18	20
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	2,393	10,189
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	1,603	471
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	741	159
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	154	294
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	705	2,196
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	69	69
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	1,901	1,531
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	158	154
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	237	62
Education Deduction.....	43	Déduction relative aux études.....	43	126	58
Tuition Fees.....	44	Frais de scolarité.....	44	128	25
Child Care Expenses.....	45	Frais de garde d'enfants.....	45		40
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	1,162	400
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	80	629
Disability Deduction.....	48	Déduction pour invalidité.....	48		
Standard Deductions.....	49	Déductions uniformes.....	49	1,665	167
Medical Claims.....	50	Réclamations de frais médicaux.....	50	124	80
Charitable Donations.....	51	Dons de charité.....	51	704	1,344
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	264	186
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	11	108
Other Deductions.....	54	Autres déductions.....	54	1,065	12,082
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	2,393	20,015
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	2,395	62,753
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	2,360	13,885
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	1,900	6,019
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	2,400	19,905
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	1,425	418
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	2,395	14,949
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	638	1,699
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	77	60
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	65	25

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Business Services Operators Exploitants, services commerciaux		Other Service Operators Exploitants, autres services		Other Business Proprietors Propriétaires, autres entreprises		TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES		Investors Porteuillistes		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
4,808		82,768		5,133		304,366		651,866		1
4,808		82,768		5,133		304,366		651,866		2
										3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,452	10,069	20,796	190,121	1,935	50,779	84,767	902,314	193,613	2,005,177	4
107	527	1,047	9,017	258	15,642	4,403	69,486	6,059	44,888	5
10	4	1,022	2,009	60	498	2,793	5,982	5,143	11,238	6
1,469	783	29,476	15,905	2,120	1,230	130,619	73,526	60,673	30,779	7
120	197	3,730	8,356	299	649	16,926	36,991	26,722	62,141	8
188	431	3,750	8,958	322	689	13,780	32,355	336,671	828,965	9
303	585	4,703	9,859	401	700	15,916	34,084	249,785	447,054	10
102	153	1,736	6,967	213	1,327	5,166	20,793	134,160	527,683	11
4,807	62,087	82,636	936,117	5,130	26,150	303,391	3,551,791	23,490	42,931	12
46	38	477	14,142	175	13,137	1,954	47,999	8,824	58,580	13
86	145	617	1,143	43	387	2,582	7,442	6,048	12,304	14
		1,629	5,046	384	421	8,825	15,448	25,189	3,034	15
		169	551			703	1,712	686	954	16
496	1,924	5,523	26,466	890	15,812	22,149	117,867	250,934	4,490,362	17
584	330	6,981	10,387	439	1,364	22,660	39,661	279,389	1,080,630	18
3,113	5,122	49,919	106,182	3,293	15,559	183,085	418,869	629,637	6,070,612	19
165	295	2,672	6,774	155	456	10,623	36,884	76,884	383,844	20
20	18	1,431	1,012	328	104	5,252	3,444	63,031	422,122	21
53	137	992	3,333	269	18,873	4,751	32,609	96,416	358,088	22
63	3	1,958	970	287	1,267	7,203	7,430	50,035	138,598	23
68	34	942	1,914	301	1,783	3,374	6,709	39,335	182,594	24
311	193	11,642	2,643	1,043	3,957	40,852	12,470	75,586	82,029	25
521	332	8,485	30,637	1,234	17,762	30,131	107,798	177,769	1,392,789	26
740	1,235	9,022	19,812	652	5,555	38,240	80,075	74,151	210,004	27
4,808	84,232	82,768	1,408,229	5,133	185,342	304,366	5,632,839	651,866	18,795,466	28
4,808	15,214	82,727	262,067	4,818	15,248	303,993	963,050	651,697	2,063,199	29
191	377	3,869	7,657	332	657	14,250	28,171	342,040	676,857	30
750	1,737	17,813	41,696	1,385	3,233	86,996	209,173	56,501	110,304	31
1,297	1,441	28,151	34,376	1,961	2,703	127,984	160,674	55,475	65,966	32
43	27	1,111	1,228	30	17	3,944	3,748	2,600	2,318	33
4,808	18,795	82,727	347,024	4,818	21,860	303,993	1,364,816	651,697	2,918,644	34
4,540	1,476	77,821	23,992	4,405	1,384	286,399	91,841	155,205	22,444	35
1,344	135	17,451	2,112	1,423	231	70,073	8,956	91,301	10,100	36
354	167	3,248	2,978	346	526	13,553	11,913	18,835	13,895	37
1,332	3,668	19,289	44,546	1,285	4,123	72,991	173,117	86,632	237,533	38
478	431	2,378	2,320	135	130	7,780	7,456	9,641	9,521	39
3,255	2,008	51,657	36,003	3,298	2,495	188,365	129,811	638,880	627,060	40
209	208	2,314	2,110	237	228	7,682	6,863	168,319	150,956	41
347	54	5,580	850	595	90	27,240	4,847	37,623	4,160	42
115	35	3,640	1,444	278	92	12,232	4,547	18,012	6,570	43
487	123	2,635	817	236	119	8,050	2,219	18,469	7,432	44
324	372	1,525	1,448	68	47	4,279	4,108	3,228	3,004	45
1,400	279	20,388	4,498	1,787	542	81,700	19,905	188,970	46,802	46
80	225	657	1,886	130	1,311	3,707	12,711	4,649	13,841	47
		79	156			385	762	7,344	14,612	48
3,912	391	70,322	7,032	3,767	377	253,397	25,340	443,796	44,380	49
531	369	3,000	2,388	131	48	11,231	7,301	34,791	60,242	50
557	494	10,918	8,784	943	2,221	45,010	41,753	191,846	191,844	51
164	100	5,177	4,002	476	379	22,604	16,267	44,893	62,270	52
		211	1,458			512	4,223	1,232	12,213	53
768	733	10,688	29,996	1,031	27,468	38,628	150,325	285,792	825,868	54
4,808	11,278	82,742	178,819	4,847	41,974	304,039	724,266	651,729	2,364,746	55
4,808	54,159	82,768	882,387	5,133	121,508	304,366	3,543,763	651,865	13,512,053	56
4,720	8,665	79,740	144,034	4,940	26,537	291,840	588,084	628,790	2,002,049	57
3,850	3,823	61,150	57,594	4,000	10,659	221,340	228,522	534,150	833,355	58
4,810	12,488	82,750	201,628	5,130	37,196	304,350	816,606	651,870	2,835,405	59
3,687	1,201	59,878	18,350	3,615	1,132	214,908	68,491	132,927	19,516	60
4,808	9,838	82,762	165,139	5,133	29,215	304,360	675,344	651,864	2,199,269	61
496	481	5,399	6,581	799	3,419	21,750	28,575	249,756	1,117,079	62
		1,345	957	884	984	9,171	10,691	6,696	5,873	63
536	213	10,833	4,412	175	96	22,912	9,482	13,113	4,626	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

				Property Owners		TOTAL INVESTMENT	
				Propriétaires d'immeubles		TOTAL, PLACEMENT	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	57,997		709,863	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	57,997		709,863	
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	31,499	495,311	225,112	2,500,488
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,175	34,483	8,234	79,371
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	898	3,175	6,041	14,413
Family Allowance.....	7	Allocations Familiales.....	7	15,733	8,168	76,406	38,946
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	5,669	15,724	32,391	77,865
Old Age Pension.....	9	Pension de vieillesse.....	9	12,655	31,087	349,326	860,051
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	12,064	23,672	261,849	470,726
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	3,924	15,791	138,084	543,474
Net Business Income.....	12	Revenu net d'entreprise.....	12	5,415	798	28,905	42,133
Net Professional Income.....	13	Revenu net de professions.....	13	2,142	60,257	10,966	118,837
Net Commission Income.....	14	Revenu net de commissions.....	14	1,110	3,934	7,158	16,239
Net Farming Income.....	15	Revenu net d'agriculture.....	15	1,729	1,600	26,918	4,634
Net Fishing Income.....	16	Revenu net de pêche.....	16	43	123	729	1,078
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	12,008	87,185	262,942	4,577,547
Bond Interest.....	18	Intérêt obligataire.....	18	10,623	24,653	290,012	1,105,283
Bank Interest.....	19	Intérêt bancaire.....	19	49,797	211,775	679,434	6,282,387
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	6,406	28,631	83,290	412,475
Income from Trusts.....	21	Revenu de fiducies.....	21	1,905	4,621	64,936	426,742
Annuity Income.....	22	Revenu de rentes.....	22	3,811	20,629	100,227	378,717
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	3,425	8,648	53,460	147,246
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	2,082	7,193	41,417	189,786
Net Rental Income.....	25	Revenu net de location.....	25	54,162	287,846	129,748	369,874
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	14,773	105,316	192,542	1,498,105
Miscellaneous Income.....	27	Revenus divers.....	27	11,296	44,277	85,447	254,281
Total Income Assessed.....	28	Total du revenu imposé.....	28	57,997	1,521,696	709,863	20,317,162
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	57,967	183,499	709,664	2,246,698
Age Exemption.....	30	Exemption en raison d'âge.....	30	12,949	25,561	354,989	702,418
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent..	31	10,113	21,932	66,614	132,236
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	15,648	19,052	71,123	85,018
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	1,245	996	3,845	3,315
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	57,967	251,040	709,664	3,169,684
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	31,407	5,251	186,612	27,695
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	19,225	3,052	110,526	13,151
Registered Pension Plan Contributions ..	37	Contributions à un régime enregistré de pensions.....	37	5,613	6,292	24,448	20,188
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	13,467	38,203	100,099	275,736
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	241	239	9,882	9,760
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	50,752	44,115	689,632	671,175
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	5,156	4,454	173,475	155,410
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	8,410	1,461	46,033	5,621
Education Deduction.....	43	Déduction relative aux études.....	43	3,795	1,574	21,807	8,144
Tuition Fees.....	44	Frais de scolarité.....	44	2,439	863	20,908	8,295
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	525	491	3,753	3,495
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	30,750	9,210	219,720	56,012
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	1,691	7,237	6,340	21,078
Disability Deduction.....	48	Déduction pour invalidité.....	48	287	568	7,631	15,180
Standard Deductions.....	49	Déductions uniformes.....	49	42,344	4,234	486,140	48,614
Medical Claims.....	50	Réclamations de frais médicaux.....	50	3,166	2,888	37,957	63,131
Charitable Donations.....	51	Dons de charité.....	51	14,182	19,105	206,028	210,949
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	5,726	6,620	50,619	68,890
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	310	1,970	1,542	14,183
Other Deductions.....	54	Autres déductions.....	54	16,145	105,925	301,937	931,794
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	57,970	263,753	709,699	2,628,499
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	57,997	1,006,903	709,862	14,518,955
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	56,630	197,348	685,420	2,199,398
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	38,190	69,374	572,340	902,729
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	58,000	266,722	709,860	3,102,126
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	21,067	3,478	153,994	22,994
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	57,997	214,969	709,861	2,414,238
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	11,898	21,565	261,654	1,138,644
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,004	810	7,700	6,683
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	2,911	1,188	16,024	5,814

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

PENSIONNERS PENSIONNÉS		Unclassified Non Classés		GRAND TOTAL TOTAL GLOBAL		P O T E N T I O N A L E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
363,561		237,728		10,430,624		1
363,561		237,728		10,430,624		2
						3
\$	\$	\$	\$	\$	\$	
71,822	266,445	178,248	551,370	9,121,049	161,457,765	4
2,278	6,562	3,497	9,118	295,249	3,634,823	5
3,158	7,287	4,577	2,894	277,777	409,329	6
9,877	3,398	46,852	25,556	3,113,060	1,588,378	7
25,594	67,969	181,558	878,043	1,733,852	3,655,648	8
273,721	678,939	5,917	12,698	750,368	1,818,579	9
281,089	690,157	18,875	49,897	785,427	1,644,183	10
339,323	2,643,768	11,139	51,537	640,948	3,837,118	11
5,013	2,943	4,329	4,283	566,066	3,144,390	12
4,140	15,703	1,880	2,725	186,564	4,556,041	13
2,765	2,473	1,444	2,050	75,795	440,162	14
2,551	1,784	1,119	2,414	287,747	2,053,885	15
320	180	2,542	2,253	38,524	280,056	16
50,834	62,096	9,516	21,934	943,870	6,149,336	17
109,026	164,928	14,164	13,706	1,354,488	2,028,100	18
324,967	911,409	95,453	129,499	5,784,481	13,328,033	19
11,123	22,230	1,587	4,492	182,622	639,313	20
10,575	8,214	1,303	1,269	203,515	527,684	21
39,310	58,946	3,340	6,288	201,274	620,600	22
11,724	2,939	2,104	1,953	216,570	241,251	23
6,783	6,247	1,348	1,364	121,443	267,858	24
21,573	14,520	7,081	7,328	648,430	280,324	25
40,161	23,094	7,692	13,793	736,466	2,130,482	26
87,105	172,224	91,375	881,084	1,536,522	3,267,631	27
363,561	5,830,888	237,722	2,649,496	10,430,618	217,440,319	28
363,536	1,151,931	237,672	751,278	10,429,389	33,004,138	29
276,734	547,764	6,564	12,991	770,183	1,523,931	30
83,334	152,728	36,465	87,040	2,297,480	5,465,574	31
13,401	13,188	40,943	47,453	2,963,550	3,469,754	32
750	502	1,442	1,337	148,649	140,828	33
363,536	1,866,114	237,672	900,098	10,429,389	43,604,225	34
24,948	1,868	140,983	5,746	9,292,576	1,914,049	35
25,245	1,676	163,400	7,630	8,603,153	1,922,648	36
23,609	15,321	20,842	5,737	3,383,048	3,409,811	37
38,233	131,014	17,813	46,654	1,893,272	3,810,859	38
2,472	2,448	3,988	3,696	521,118	496,625	39
329,955	298,943	97,729	62,196	6,076,556	3,931,192	40
339,071	335,450	19,388	17,924	776,781	716,746	41
44,113	1,679	53,343	3,645	4,188,707	818,759	42
4,933	1,665	15,752	5,940	517,660	169,835	43
4,878	1,044	18,635	8,066	896,490	255,983	44
		8,518	5,486	372,178	379,712	45
68,252	7,850	174,596	16,205	9,044,517	3,572,416	46
1,707	2,708	4,200	5,386	301,140	937,393	47
3,822	7,554	1,923	3,808	27,501	54,882	48
232,498	23,250	213,711	21,371	8,814,213	881,421	49
16,154	12,802	7,242	4,886	261,356	219,104	50
126,148	74,892	19,243	10,826	1,488,690	1,133,819	51
75,157	108,283	5,486	5,615	536,390	491,443	52
383	492	115	1,730	13,615	75,064	53
125,209	30,435	29,135	74,232	2,035,733	3,145,109	54
363,548	1,059,376	237,689	316,778	10,430,024	28,336,870	55
363,561	2,905,406	237,728	1,432,617	10,430,623	145,499,231	56
347,210	416,250	212,670	199,774	10,188,090	24,928,308	57
291,690	185,428	152,870	79,786	7,753,560	9,774,457	58
363,560	601,678	237,730	279,560	10,430,610	34,702,765	59
19,348	1,528	92,082	3,959	6,985,864	1,447,012	60
363,561	496,561	237,728	247,539	10,430,598	27,882,122	61
50,451	15,504	9,484	5,370	928,860	1,526,818	62
300	70	298	135	138,088	188,110	63
1,496	481	43,882	19,389	806,690	299,958	64

TABLE 4

## ALL RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Under 20-Moins de 20			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	194,429		109,041	
Number of Non-Taxable Returns.....	2	367,202		351,521	
Total Number of Returns.....	3	561,631		460,562	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	4	541,697	426,876	1,714,7
Commissions from Employment.....	5 Commissions d'emplois.....	5	4,596	7,410	4,7
Other Employment Earnings.....	6 Autres gains provenant d'un emploi... 6	6	11,911	18,245	8,0
Family Allowance.....	7 Allocations Familiales.....	7	3,249	16,066	3,5
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	8	69,956	38,780	48,5
Old Age Pension.....	9 Pension de vieillesse.....	9			
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	10	10,313	8,283	3,7
Other Pensions or Superannuation.....	11 Autres pensions ou pensions de retraite	11	902	1,057	6
Net Business Income.....	12 Revenu net d'entreprise.....	12	4,645	12,812	2,340
Net Professional Income.....	13 Revenu net de professions.....	13	734	3,016	771
Net Commission Income.....	14 Revenu net de commissions.....	14	2,187	2,588	637
Net Farming Income.....	15 Revenu net d'agriculture.....	15	5,452	15,212	524
Net Fishing Income.....	16 Revenu net de pêche.....	16	3,440	13,346	153
Taxable Amount of Dividends.....	17 Montant imposable des dividendes.... 17	17	8,618	53,122	5,507
Bond Interest.....	18 Intérêt obligataire.....	18	19,416	10,049	16,443
Bank Interest.....	19 Intérêt bancaire.....	19	134,884	55,699	116,193
Mortgage Interest.....	20 Intérêt hypothécaire.....	20	587	866	255
Income from Trusts.....	21 Revenu de fiducies.....	21	4,430	17,541	3,840
Annuity Income.....	22 Revenu de rentes.....	22	359	852	10
Other Canadian Investment Income....	23 Autres placements au Canada.....	23	2,039	2,327	1,799
Foreign Investment Income.....	24 Revenu de placements à l'étranger.... 24	24	633	2,930	279
Net Rental Income.....	25 Revenu net de location.....	25	1,035	1,017	377
Net Taxable Capital Gains.....	26 Gains nets en capital imposables..... 26	26	3,160	5,634	1,991
Miscellaneous Income.....	27 Revenus divers.....	27	27,867	19,583	28,360
Total Income Assessed.....	28 Total du revenu imposé.....	28	556,070	3,052,285	445,442
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	29	561,603	1,776,901	460,561
Age Exemption.....	30 Exemption en raison d'âge.....	30			
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent... 31	31	4,674	11,633	3,221
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	32	2,187	1,636	10,129
Other Dependents Exemption.....	33 Ex. pour autres personnes à charge.... 33	33	790	920	354
Total Personal Exemptions.....	34 Total des exemptions personnelles..... 34	34	561,603	1,791,090	460,561
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	35	324,741	26,280	265,488
Unemployment Insurance Premiums...	36 Primes d'assurance-chômage.....	36	522,158	41,515	407,536
Registered Pension Plan	Contributions à un régime enregistré				
Contributions.....	de pensions.....	37	22,092	6,464	14,535
Retirement Savings Plan Premiums...	38 Primes d'épargne-retraite.....	38	3,477	3,876	1,743
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement	39	6,223	5,464	2,782
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes				
Deduction.....	et gains en capital.....	40	142,370	45,690	121,318
Pension Income	Déduction pour revenu tiré				
Deduction.....	d'une pension.....	41	1,782	840	960
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	42	101,900	9,292	59,897
Education Deduction.....	43 Déduction relative aux études.....	43	38,586	10,897	34,608
Tuition Fees.....	44 Frais de scolarité.....	44	73,514	41,365	77,899
Child Care Expenses.....	45 Frais de garde d'enfants.....	45	10	1	984
General Expense Allowance.....	46 Allocation pour frais généraux.....	46	537,633	79,305	424,288
Other Expenses of Employment.....	47 Autres frais professionnels.....	47	2,102	2,060	167
Disability Deduction.....	48 Déduction pour invalidité.....	48	208	412	
Standard Deductions.....	49 Dédutions uniformes.....	49	553,701	55,370	453,458
Medical Claims.....	50 Réclamations de frais médicaux.....	50	1,317	515	1,539
Charitable Donations.....	51 Dons de charité.....	51	6,710	2,314	6,087
Eligible Deductions Transferred	Dédutions admissibles transférables				
from Spouse.....	entre conjoints.....	52	45	17	146
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....	53			
Other Deductions.....	Autres déductions.....	54	12,011	6,888	5,998
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54).... 55	55	561,626	338,565	460,561
Taxable Income Assessed.....	56 Revenu imposable établi.....	56	310,299	1,308,263	203,450
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	57	176,600	129,581	96,550
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	58	143,850	57,542	77,910
Total Net Tax Payable.....	59 Impôt total net à payer.....	59	194,430	187,123	109,040
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	60	251,558	20,654	205,979
Basic Federal Tax.....	61 Impôt fédéral de base.....	61	305,739	176,059	199,597
Dividend Tax Credit.....	62 Dégrèvement pour dividendes.....	62	5,114	10,954	3,360
Investment Tax Credit.....	63 Dégrèvement pour investissement.....	63	425	380	240
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....	64			35,880

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

20-24				25-29				P O T E T M E
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
857,787		632,181		922,352		637,788		1
250,084		438,912		121,892		439,263		2
1,107,871		1,071,093		1,044,244		1,077,051		3
	\$		\$		\$		\$	
1,054,147	12,085,974	926,128	7,822,299	967,251	16,348,671	810,978	8,837,475	4
31,416	141,982	18,896	35,754	37,241	357,928	14,630	70,159	5
54,499	34,232	42,509	26,135	40,021	41,341	28,941	24,670	6
93,775	29,585	92,328	28,687	339,646	136,918	179,363	69,001	7
289,577	617,563	205,120	341,233	233,811	533,755	220,047	421,739	8
								9
12,873	8,040	10,847	7,042	2,685	3,295	3,758	4,643	10
2,765	2,739	2,306	1,887	2,844	4,042	2,377	2,613	11
33,133	128,134	15,157	30,597	66,182	314,243	30,391	74,634	12
4,138	11,762	3,603	9,734	16,860	199,533	9,563	55,989	13
6,064	16,693	3,334	3,766	7,675	35,199	4,721	8,427	14
22,318	58,298	2,972	8,861	34,854	141,914	5,472	8,981	15
6,251	35,442	651	1,315	6,263	42,099	590	1,874	16
23,417	70,068	17,297	54,058	45,339	197,573	32,382	125,554	17
52,995	21,402	54,032	19,074	63,463	26,505	73,202	29,419	18
349,960	179,897	343,526	172,244	404,158	275,135	354,987	233,537	19
1,160	3,043	913	2,347	3,011	4,482	2,175	3,153	20
7,962	12,701	5,581	16,689	8,288	9,395	5,678	9,702	21
330	1,390	202	285	877	5,481	801	1,199	22
6,046	4,515	4,589	1,983	9,867	3,863	6,709	2,818	23
1,529	2,624	2,059	2,796	4,596	2,420	1,873	3,231	24
11,000	10,651	4,977	2,342	36,410	53,782	13,992	8,728	25
16,940	7,282	10,749	2,422	40,192	29,278	20,400	7,526	26
119,136	114,343	107,914	112,245	145,808	212,598	125,486	182,382	27
1,098,506	13,577,054	991,955	8,699,109	1,037,703	18,871,883	922,191	10,169,995	28
1,107,817	3,504,192	1,071,046	3,386,439	1,044,106	3,297,002	1,076,964	3,400,799	29
								30
110,888	255,432	39,865	99,780	257,642	614,082	70,826	185,358	31
93,562	74,399	53,260	39,801	339,552	332,655	117,805	103,201	32
3,879	3,956	3,535	2,955	12,327	13,751	6,655	7,124	33
1,107,817	3,837,979	1,071,046	3,528,974	1,044,106	4,257,491	1,076,964	3,696,482	34
1,032,667	165,398	860,227	111,336	991,184	203,503	758,683	121,859	35
1,038,281	176,071	903,970	129,154	949,301	208,273	772,722	134,733	36
159,117	94,967	160,445	85,597	279,786	237,202	248,989	177,574	37
38,647	49,045	27,109	31,826	109,161	165,898	64,210	83,541	38
76,698	72,173	74,091	68,813	118,882	114,352	76,787	72,895	39
369,461	140,161	364,418	135,625	432,562	195,899	380,004	172,378	40
7,046	4,430	10,909	7,686	12,087	9,078	18,165	14,551	41
376,963	57,218	256,601	31,127	430,154	84,064	300,972	46,316	42
143,478	45,428	114,281	34,598	48,929	14,786	35,154	9,944	43
222,102	124,718	219,183	107,155	123,963	48,528	132,514	37,942	44
890	730	31,754	25,172	3,285	2,864	120,769	116,275	45
1,050,285	325,241	922,135	228,719	958,442	380,624	803,850	242,436	46
23,381	43,121	5,329	7,305	41,786	100,616	6,545	15,946	47
579	1,146	206	408	1,376	2,728	425	842	48
1,059,451	105,945	1,030,295	103,030	973,263	97,326	1,033,064	103,306	49
8,284	3,991	12,450	5,648	8,028	4,843	14,378	8,272	50
41,918	21,061	30,903	14,212	66,115	50,057	34,786	19,117	51
5,241	1,978	1,939	907	22,941	10,254	4,345	1,963	52
118	448	120	36	1,342	3,933	327	739	53
81,973	44,896	52,135	20,928	146,248	160,945	74,827	39,061	54
1,107,862	1,478,168	1,071,090	1,149,279	1,044,196	2,095,774	1,077,017	1,419,688	55
976,508	8,485,826	766,619	4,696,050	980,938	12,683,901	724,270	6,016,913	56
834,450	1,232,479	609,330	585,108	908,920	2,076,986	622,930	851,805	57
636,360	498,494	450,780	230,931	675,720	810,343	464,700	333,449	58
857,790	1,730,973	632,180	816,039	922,350	2,887,330	637,790	1,185,255	59
781,451	127,974	644,117	82,718	737,782	153,407	569,985	91,971	60
973,398	1,436,608	761,423	723,715	978,719	2,337,575	721,618	997,472	61
20,801	16,466	14,375	12,562	43,163	47,690	28,641	29,789	62
6,726	4,793	627	314	13,389	14,567	1,082	398	63
2,519	859	243,746	84,398	5,160	1,788	492,153	210,792	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		30-34			
				Males-Hommes		Females-Femmes	
				Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	878,025		511,543	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	89,348		418,914	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	967,373		930,457	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	879,009	18,445,847	651,880	7,511,311
Commissions from Employment.....	5	Commissions d'emplois.....	5	40,278	513,973	11,625	103,437
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	25,419	34,652	20,317	16,872
Family Allowance.....	7	Allocations Familiales.....	7	543,128	285,740	188,285	93,256
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	155,439	347,306	142,003	277,666
Old Age Pension.....	9	Pension de vieillesse.....	9				
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	2,618	4,270	8,295	15,448
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	2,738	6,787	2,016	3,983
Net Business Income.....	12	Revenu net d'entreprise.....	12	83,491	382,488	36,935	93,886
Net Professional Income.....	13	Revenu net de professions.....	13	28,174	625,363	11,017	92,481
Net Commission Income.....	14	Revenu net de commissions.....	14	9,285	60,173	5,664	10,672
Net Farming Income.....	15	Revenu net d'agriculture.....	15	36,122	127,881	5,138	12,958
Net Fishing Income.....	16	Revenu net de pêche.....	16	6,587	45,593	699	1,309
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	66,199	429,117	36,399	185,240
Bond Interest.....	18	Intérêt obligataire.....	18	67,945	33,016	67,834	34,964
Bank Interest.....	19	Intérêt bancaire.....	19	430,751	351,864	340,874	306,581
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	5,718	9,512	4,080	7,851
Income from Trusts.....	21	Revenu de fiducies.....	21	14,254	9,623	6,092	9,986
Annuity Income.....	22	Revenu de rentes.....	22	2,088	9,288	1,200	4,709
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	13,784	7,370	7,743	2,631
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	6,659	7,734	2,905	5,707
Net Rental Income.....	25	Revenu net de location.....	25	61,570	135,000	21,812	21,206
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	58,956	83,495	24,626	40,712
Miscellaneous Income.....	27	Revenus divers.....	27	150,897	289,317	110,949	234,691
Total Income Assessed.....	28	Total du revenu imposé.....	28	961,968	21,975,406	772,025	9,045,145
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	967,114	3,051,680	930,034	2,937,748
Age Exemption.....	30	Exemption en raison d'âge.....	30				
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	344,622	845,121	84,360	224,055
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	541,305	639,757	137,086	138,749
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	22,622	24,815	10,770	9,614
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	967,114	4,561,372	930,034	3,310,160
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	924,727	207,156	611,085	100,125
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	848,367	204,980	601,593	106,280
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	347,031	378,549	214,447	183,079
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	169,408	288,024	73,657	107,717
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	58,641	56,337	29,549	28,478
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	460,441	230,742	354,443	184,688
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	15,322	12,578	12,429	10,368
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	428,943	95,418	257,823	42,933
Education Deduction.....	43	Déduction relative aux études.....	43	16,831	4,816	15,381	4,226
Tuition Fees.....	44	Frais de scolarité.....	44	91,844	26,162	83,168	19,322
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	5,061	5,309	145,900	151,760
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	866,652	373,989	643,998	195,440
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	44,847	141,120	8,639	29,223
Disability Deduction.....	48	Déduction pour invalidité.....	48	2,047	4,024	575	1,139
Standard Deductions.....	49	Déductions uniformes.....	49	857,667	85,767	886,157	88,616
Medical Claims.....	50	Réclamations de frais médicaux.....	50	13,677	10,086	12,497	7,743
Charitable Donations.....	51	Dons de charité.....	51	101,412	77,144	36,014	20,449
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	43,884	22,958	3,139	1,642
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	2,439	16,111	584	1,835
Other Deductions.....	54	Autres déductions.....	54	195,275	351,098	73,648	50,293
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	967,268	2,592,367	930,090	1,335,357
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	916,744	14,984,378	584,556	5,355,737
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	866,770	2,630,643	500,530	782,423
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	640,960	997,024	373,720	302,282
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	878,010	3,627,668	511,540	1,084,704
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	681,801	153,739	461,197	75,526
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	913,306	2,915,313	581,118	906,508
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	63,974	104,687	33,121	43,607
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	15,823	18,662	1,509	991
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	8,414	3,282	533,122	258,569

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

35-39				40-44				P O S I T I O N
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
737,828		418,656		566,194		349,489		1
72,161		330,298		67,533		239,175		2
809,989		748,954		633,727		588,664		3
	\$		\$		\$		\$	
721,691	16,938,226	531,581	6,240,247	548,164	13,320,479	422,780	4,936,711	4
33,893	562,947	8,347	78,099	24,351	450,903	8,732	67,690	5
19,494	32,823	13,713	12,581	14,280	29,020	10,181	10,841	6
548,559	351,374	172,348	99,753	433,013	286,843	140,427	70,482	7
108,003	244,974	88,239	173,549	82,076	187,096	66,465	121,757	8
								9
3,068	6,804	10,082	20,903	5,471	12,978	11,744	22,011	10
2,749	10,569	2,148	3,930	6,808	30,471	2,597	7,257	11
79,909	330,433	33,342	101,875	70,650	325,111	24,695	86,136	12
29,271	836,065	8,954	76,995	19,532	666,930	6,202	55,127	13
9,228	54,907	4,359	12,584	6,437	41,179	2,403	8,987	14
41,244	115,536	5,578	10,164	38,574	130,337	5,904	17,982	15
4,903	34,435	724	1,350	4,102	29,611	375	1,129	16
75,776	647,387	37,328	229,141	69,183	660,337	33,483	221,067	17
72,717	39,571	65,221	41,838	59,616	45,745	57,151	54,257	18
406,619	418,822	313,966	364,680	341,949	464,075	274,936	400,971	19
7,002	14,894	5,801	15,512	9,091	24,601	5,745	19,370	20
13,483	9,784	4,476	10,200	13,307	9,981	6,039	14,363	21
4,260	19,640	2,309	7,927	5,201	21,470	1,870	5,854	22
16,333	14,162	6,945	6,095	15,510	18,096	7,974	5,954	23
8,678	6,785	3,445	6,837	8,859	10,793	3,480	8,140	24
68,957	188,720	24,275	18,370	64,168	186,352	22,552	7,284	25
61,610	157,345	24,906	43,331	54,584	199,984	22,045	50,686	26
125,603	254,014	83,834	201,330	105,097	231,471	59,536	157,780	27
804,820	20,912,775	635,417	7,740,548	628,752	17,011,160	510,610	6,337,269	28
809,750	2,556,964	748,855	2,369,227	633,552	2,002,382	588,430	1,863,285	29
								30
316,132	773,779	76,479	200,271	232,787	568,642	62,832	159,111	31
542,474	727,547	123,018	138,805	426,938	593,994	86,983	99,396	32
19,609	18,211	9,837	8,016	18,803	18,688	5,796	5,155	33
809,750	4,076,500	748,855	2,716,318	633,552	3,183,705	588,430	2,126,948	34
775,002	178,954	502,442	81,862	597,466	138,961	405,042	66,333	35
682,949	171,014	476,583	83,711	512,893	128,219	376,131	66,992	36
316,318	393,774	172,938	155,586	243,206	316,198	126,690	113,699	37
177,338	327,196	71,080	108,913	153,038	301,096	65,980	104,487	38
26,177	25,115	12,998	12,494	12,236	11,644	7,943	7,721	39
430,526	239,738	324,401	184,506	360,206	217,997	279,674	175,315	40
8,892	7,809	7,398	5,816	11,771	10,662	5,603	4,612	41
364,687	85,224	208,131	36,131	278,458	66,701	154,189	26,398	42
9,980	2,608	10,304	2,390	34,974	12,189	13,942	4,583	43
59,046	15,038	60,644	13,678	32,556	8,139	38,153	8,854	44
5,500	5,722	77,746	77,392	2,278	2,846	26,091	22,279	45
709,730	315,698	526,213	158,417	540,422	239,760	415,929	127,211	46
37,795	141,777	6,133	18,222	32,088	126,473	5,027	16,675	47
2,217	4,448	968	1,839	2,084	4,257	458	1,170	48
680,743	68,074	702,023	70,202	509,905	50,991	542,727	54,273	49
15,117	11,958	16,582	11,611	16,919	13,422	15,570	10,740	50
122,290	95,646	37,388	19,482	117,273	100,924	36,106	20,975	51
53,285	31,082	1,583	1,317	46,014	27,855	2,534	1,704	52
2,764	18,895	314	1,547	1,996	18,209	360	1,788	53
197,397	476,389	67,032	77,505	159,215	456,579	56,752	61,197	54
809,889	2,616,160	748,879	1,122,621	633,656	2,253,124	588,472	897,005	55
768,972	14,382,577	484,715	4,633,418	595,424	11,732,208	397,266	3,853,220	56
727,770	2,627,578	409,500	682,052	558,520	2,191,641	341,580	569,463	57
540,170	1,003,209	311,850	261,668	411,600	825,256	256,570	221,006	58
737,830	3,630,787	418,660	943,720	566,190	3,016,897	349,490	790,469	59
571,908	132,957	382,183	62,135	436,594	101,879	304,086	50,332	60
765,246	2,892,343	480,849	787,492	592,430	2,405,464	393,559	656,816	61
73,232	157,489	35,006	54,387	67,152	160,771	31,749	53,142	62
18,318	24,021	1,455	920	15,937	22,825	1,434	1,178	63
12,818	5,534	435,027	219,291	9,504	3,939	289,455	129,731	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

		45-49			
		Males-Hommes		Females-Femmes	
ITEM	POSTE	Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	529,933		299,622	
Number of Non-Taxable Returns.....	2	61,143		202,203	
Total Number of Returns.....	3	591,076		501,825	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	505,704	12,172,274	349,791	4,138,959
Commissions from Employment.....	5	20,503	355,474	6,566	56,291
Other Employment Earnings.....	6	13,419	34,294	9,024	11,471
Family Allowance.....	7	339,469	192,985	93,561	40,640
Unemployment Insurance Benefits.....	8	73,212	173,605	51,142	94,552
Old Age Pension.....	9				
CPP or QPP Benefits.....	10	6,706	18,983	19,672	40,750
Other Pensions or Superannuation.....	11	12,560	69,161	5,640	15,279
Net Business Income.....	12	66,936	324,297	21,405	76,009
Net Professional Income.....	13	16,035	598,596	4,431	38,029
Net Commission Income.....	14	5,894	41,636	2,318	6,143
Net Farming Income.....	15	40,706	210,590	6,096	18,390
Net Fishing Income.....	16	3,708	25,245	201	515
Taxable Amount of Dividends.....	17	69,874	660,944	38,631	235,281
Bond Interest.....	18	65,674	65,121	60,554	66,276
Bank Interest.....	19	356,822	637,919	270,587	514,895
Mortgage Interest.....	20	10,496	35,232	7,063	19,869
Income from Trusts.....	21	12,362	12,914	7,040	16,065
Annuity Income.....	22	5,912	31,864	2,668	6,841
Other Canadian Investment Income.....	23	18,636	16,542	7,959	5,055
Foreign Investment Income.....	24	9,827	16,394	4,382	9,133
Net Rental Income.....	25	69,021	135,037	22,957	5,008
Net Taxable Capital Gains.....	26	56,974	244,681	25,534	57,679
Miscellaneous Income.....	27	102,537	236,625	49,552	127,437
Total Income Assessed.....	28	586,586	16,040,339	434,224	5,600,568
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	590,904	1,868,737	501,777	1,587,810
Age Exemption.....	30				
Married or Equivalent Exemption.....	31	218,885	530,950	40,176	98,959
Wholly Dependent Children.....	32	342,583	452,827	57,853	63,079
Other Dependents Exemption.....	33	15,255	14,286	4,462	3,377
Total Personal Exemptions.....	34	590,904	2,866,800	501,777	1,753,226
Deductions	Déductions				
CPP or QPP Contributions.....	35	553,963	128,201	338,323	55,794
Unemployment Insurance Premiums.....	36	467,445	116,562	304,711	55,172
Registered Pension Plan Contributions.....	37	227,534	288,080	109,607	96,819
Retirement Savings Plan Premiums.....	38	161,020	339,904	75,394	131,148
Registered Home Ownership.....	39	8,623	8,207	5,480	5,295
Interest, Dividends and Capital Gains Deduction.....	40	371,054	249,046	271,016	184,690
Pension Income Deduction.....	41	14,949	14,015	7,787	6,813
Union and Professional Dues.....	42	255,094	58,863	120,357	20,200
Education Deduction.....	43	61,474	24,700	12,914	4,872
Tuition Fees.....	44	20,411	5,354	25,873	4,866
Child Care Expenses.....	45	782	929	6,151	4,971
General Expense Allowance.....	46	498,185	219,636	344,791	106,792
Other Expenses of Employment.....	47	26,713	92,918	4,353	13,459
Disability Deduction.....	48	2,662	5,303	916	1,785
Standard Deductions.....	49	462,856	46,286	456,752	45,675
Medical Claims.....	50	18,649	14,209	15,072	10,285
Charitable Donations.....	51	120,526	104,783	37,483	22,187
Eligible Deductions Transferred from Spouse.....	52	48,790	32,885	2,302	2,001
Allowable Investment Loss.....	53	1,477	21,285	615	3,017
Other Deductions.....	54	146,275	479,969	61,674	79,830
Total Deductions (Item 35-54).....	55	591,015	2,251,136	501,792	855,672
Taxable Income Assessed.....	56	557,226	11,066,900	344,896	3,434,404
Net Federal Tax Payable.....	57	520,260	2,088,142	293,740	510,895
Net Provincial Tax Payable.....	58	391,810	807,945	224,700	202,778
Total Net Tax Payable.....	59	529,930	2,896,086	299,620	713,672
Canada Pension Plan Contributions.....	60	409,849	95,739	260,982	43,462
Basic Federal Tax.....	61	554,401	2,291,241	341,930	587,643
Dividend Tax Credit.....	62	68,113	160,669	36,869	56,577
Investment Tax Credit.....	63	17,560	24,568	1,781	1,178
Child Tax Credit.....	64	7,091	2,833	186,912	72,295

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

50-54				55-59				P O S T E M E ▼
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
517,109		272,485		455,329		245,018		1
70,195		167,731		74,783		138,081		2
587,304		440,216		530,112		383,099		3
	\$		\$		\$		\$	
485,421	11,444,637	300,362	3,478,350	415,443	9,081,813	245,272	2,719,270	4
19,203	369,123	6,164	64,839	15,925	248,975	4,425	41,527	5
16,099	41,514	6,886	12,751	17,070	48,557	5,641	9,632	6
232,616	106,425	60,961	21,527	120,333	46,962	30,324	10,423	7
76,625	177,613	43,491	78,313	69,563	167,178	40,096	74,017	8
								9
12,964	34,156	34,862	72,702	21,577	60,583	56,469	117,864	10
22,559	114,222	9,358	32,871	44,022	338,317	28,360	111,525	11
62,358	299,997	19,588	68,027	47,483	239,402	14,984	47,338	12
14,228	518,418	4,166	33,241	13,223	402,455	2,851	26,360	13
5,794	46,922	1,885	7,952	5,776	46,908	2,347	4,097	14
42,088	267,790	6,453	13,359	43,280	349,990	6,623	27,293	15
3,729	20,201	222	646	2,639	18,784	176	51	16
72,018	663,518	39,957	224,785	68,279	537,362	44,394	224,222	17
71,794	98,795	69,510	94,962	76,550	123,594	76,044	129,789	18
376,795	840,470	270,907	649,460	369,937	979,138	269,046	823,706	19
15,368	55,788	11,459	33,314	17,098	67,750	14,024	46,310	20
14,150	14,208	8,213	18,100	13,737	18,492	11,584	34,930	21
9,214	51,280	4,426	11,682	12,343	57,908	8,539	21,015	22
19,225	25,343	10,181	10,136	18,881	21,376	10,485	12,138	23
10,053	23,777	5,759	14,873	8,921	24,597	6,049	12,145	24
70,235	63,128	27,601	24,542	55,220	16,853	24,400	30,143	25
59,550	261,719	28,680	63,931	56,003	228,815	34,063	80,994	26
102,947	231,397	45,033	121,803	94,172	226,242	39,663	111,017	27
578,947	15,644,184	394,500	5,152,165	521,787	13,352,050	353,928	4,715,807	28
587,174	1,858,755	440,178	1,393,927	529,951	1,676,260	383,058	1,213,273	29
								30
230,077	561,889	33,730	80,443	234,473	563,602	21,477	48,016	31
246,846	287,657	34,651	33,375	139,644	149,974	17,033	16,128	32
7,531	7,027	1,860	1,467	5,726	4,171	1,349	948	33
587,174	2,715,328	440,178	1,509,213	529,951	2,394,008	383,058	1,278,365	34
535,827	123,101	291,426	47,692	457,857	103,747	234,582	37,542	35
450,214	111,472	264,574	47,299	382,784	92,308	210,688	37,197	36
227,615	281,989	95,989	88,699	198,686	243,828	85,992	73,890	37
178,707	396,950	79,499	139,902	169,362	413,709	79,397	148,830	38
6,334	6,215	5,147	4,553	5,972	5,686	3,939	3,885	39
389,533	275,110	272,916	204,499	379,687	289,645	270,657	221,725	40
24,235	22,661	12,368	10,509	45,577	43,472	28,825	26,507	41
251,105	56,714	104,220	17,459	215,638	47,128	84,157	12,859	42
58,712	24,030	10,378	3,637	39,247	15,967	7,041	2,425	43
14,772	3,209	17,367	3,117	8,900	1,939	10,204	2,031	44
430	436	1,711	1,516	220	170	305	179	45
478,347	209,138	296,395	89,801	408,364	172,602	241,035	71,722	46
25,874	94,478	5,206	19,430	19,520	64,022	3,577	12,597	47
2,189	4,300	1,132	2,222	2,385	4,952	913	1,808	48
454,320	45,432	388,767	38,877	398,031	39,803	327,615	32,762	49
16,075	13,950	17,722	11,051	15,399	12,217	12,416	7,759	50
126,484	107,613	41,753	27,641	126,986	98,879	49,454	33,270	51
56,436	40,420	3,311	3,654	71,149	57,501	5,263	6,679	52
927	18,148	298	2,149	1,011	13,265	388	1,710	53
140,970	491,910	61,054	81,943	130,040	358,690	67,138	77,307	54
587,231	2,327,275	440,179	845,650	529,993	2,079,530	383,073	812,684	55
546,922	10,793,735	314,681	3,133,144	483,094	9,043,653	286,521	2,860,630	56
508,880	2,059,167	266,300	467,393	447,610	1,708,173	240,070	429,449	57
382,670	799,544	207,590	190,895	336,220	675,012	190,480	176,351	58
517,110	2,858,712	272,490	658,289	455,330	2,383,186	245,020	605,801	59
397,550	92,324	228,591	37,509	337,913	77,361	188,363	30,260	60
544,538	2,261,238	311,266	538,174	480,980	1,882,295	282,656	493,072	61
69,001	158,470	37,167	53,990	65,850	129,990	40,730	53,552	62
18,172	27,676	1,548	1,104	16,848	25,565	1,671	1,154	63
7,502	3,251	117,755	40,138	3,286	1,166	51,907	15,736	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	60-64			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	346,799		177,081	
Number of Non-Taxable Returns.....	2	78,526		109,574	
Total Number of Returns.....	3	425,325		286,655	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	4	285,192	142,975	1,499,28
Commissions from Employment.....	5 Commissions d'emplois.....	5	10,919	2,771	23,53
Other Employment Earnings.....	6 Autres gains provenant d'un emploi... 6	6	13,621	49,355	9,26
Family Allowance.....	7 Allocations Familiales.....	7	46,782	8,754	2,57
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	8	55,172	24,391	48,90
Old Age Pension.....	9 Pension de vieillesse.....	9			
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	10	37,240	65,451	135,72
Other Pensions or Superannuation.....	11 Autres pensions ou pensions de retraite	11	84,406	53,000	227,71
Net Business Income.....	12 Revenu net d'entreprise.....	12	34,067	9,373	32,69
Net Professional Income.....	13 Revenu net de professions.....	13	9,396	2,712	10,83
Net Commission Income.....	14 Revenu net de commissions.....	14	4,969	853	1,20
Net Farming Income.....	15 Revenu net d'agriculture.....	15	31,938	4,828	21,51
Net Fishing Income.....	16 Revenu net de pêche.....	16	2,077	133	76
Taxable Amount of Dividends.....	17 Montant imposable des dividendes.....	17	54,570	40,457	192,03
Bond Interest.....	18 Intérêt obligataire.....	18	72,039	71,351	148,91
Bank Interest.....	19 Intérêt bancaire.....	19	315,880	225,521	874,48
Mortgage Interest.....	20 Intérêt hypothécaire.....	20	17,322	14,573	51,71
Income from Trusts.....	21 Revenu de fiducies.....	21	10,545	11,949	37,53
Annuity Income.....	22 Revenu de rentes.....	22	20,104	15,067	28,48
Other Canadian Investment Income.....	23 Autres placements au Canada.....	23	16,519	9,375	11,76
Foreign Investment Income.....	24 Revenu de placements à l'étranger.....	24	8,267	5,420	12,51
Net Rental Income.....	25 Revenu net de location.....	25	43,009	19,246	30,01
Net Taxable Capital Gains.....	26 Gains nets en capital imposables.....	26	48,656	30,807	60,51
Miscellaneous Income.....	27 Revenus divers.....	27	85,529	32,330	81,81
Total Income Assessed.....	28 Total du revenu imposé.....	28	417,424	272,967	3,543,12
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	29	425,205	286,611	907,07
Age Exemption.....	30 Exemption en raison d'âge.....	30			
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent... 31	31	189,167	9,851	19,87
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	32	57,927	5,953	5,55
Other Dependents Exemption.....	33 Ex. pour autres personnes à charge.....	33	2,461	847	438
Total Personal Exemptions.....	34 Total des exemptions personnelles.....	34	425,205	286,611	932,93
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	35	310,647	134,845	20,79
Unemployment Insurance Premiums... 36	Primes d'assurance-chômage.....	36	258,738	59,279	20,57
Registered Pension Plan	Contributions à un régime enregistré				
Contributions.....	37 de pensions.....	37	132,464	51,337	43,62
Retirement Savings Plan Premiums... 38	Primes d'épargne-retraite.....	38	124,760	50,051	99,47
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement	39	4,282	3,444	3,26
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes				
Deduction.....	40 et gains en capital.....	40	321,547	225,380	193,43
Pension Income	Déduction pour revenu tiré				
Deduction.....	41 d'une pension.....	41	83,244	52,321	48,45
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	42	145,621	48,587	7,03
Education Deduction.....	43 Déduction relative aux études.....	43	17,758	2,244	91
Tuition Fees.....	44 Frais de scolarité.....	44	4,641	4,263	64
Child Care Expenses.....	45 Frais de garde d'enfants.....	45	40	120	3
General Expense Allowance.....	46 Allocation pour frais généraux.....	46	281,318	138,559	39,42
Other Expenses of Employment.....	47 Autres frais professionnels.....	47	12,466	1,661	5,79
Disability Deduction.....	48 Déduction pour invalidité.....	48	3,061	1,371	2,72
Standard Deductions.....	49 Déductions uniformes.....	49	311,828	234,421	23,44
Medical Claims.....	50 Réclamations de frais médicaux.....	50	15,644	12,117	8,56
Charitable Donations.....	51 Dons de charité.....	51	107,640	46,961	30,03
Eligible Deductions Transferred	Déductions admissibles transférables				
from Spouse.....	52 entre conjoints.....	52	70,692	5,789	8,88
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....	53	830	380	2,60
Other Deductions.....	54 Autres déductions.....	54	104,159	63,392	55,23
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54).... 55	55	425,235	286,635	614,97
Taxable Income Assessed.....	56 Revenu imposable établi.....	56	376,646	214,697	2,150,89
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	57	341,530	173,390	326,03
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	58	264,720	141,030	138,69
Total Net Tax Payable.....	59 Impôt total net à payer.....	59	346,800	177,080	464,72
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	60	234,925	110,330	17,01
Basic Federal Tax.....	61 Impôt fédéral de base.....	61	374,628	210,857	373,76
Dividend Tax Credit.....	62 Dégrèvement pour dividendes.....	62	51,843	37,726	46,13
Investment Tax Credit.....	63 Dégrèvement pour investissement.....	63	10,230	1,098	69
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....	64	1,115	9,679	2,96

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

65 and Over-65 et plus				GRAND TOTAL—TOTAL GLOBAL				P O S I T I O N N O M B R E
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
437,109		332,689		6,444,051		3,986,573		1
323,135		333,253		1,577,119		3,171,398		2
760,244		665,942		8,021,170		7,157,971		3
	\$		\$		\$		\$	4
139,695	1,514,558	66,474	433,803	6,544,322	119,596,736	4,875,663	49,338,952	5
6,599	69,455	1,198	4,257	244,928	3,243,477	90,764	550,289	6
3,690	10,797	1,055	2,164	229,581	362,957	159,376	144,437	7
15,517	5,572	3,378	1,489	2,716,430	1,461,316	986,067	441,484	8
30,480	30,538	14,154	10,592	1,244,104	2,752,533	934,005	1,690,997	9
734,452	1,781,123	645,654	1,570,376	734,997	1,782,103	647,691	1,574,726	10
637,369	1,289,040	351,911	562,824	753,410	1,548,627	582,243	1,004,645	11
392,222	1,963,155	217,856	790,035	574,890	3,227,172	327,238	1,198,644	12
33,997	95,008	8,456	25,125	583,103	2,616,175	216,738	640,166	13
12,901	201,189	2,797	13,978	164,564	4,327,575	57,067	414,469	14
7,198	30,471	1,998	3,598	70,521	411,804	30,520	68,126	15
44,831	250,031	8,917	45,737	381,516	1,905,990	58,558	191,678	16
1,397	5,109	39	99	45,096	279,737	3,963	8,879	17
109,240	715,852	125,848	640,477	662,752	5,029,748	451,776	2,372,790	18
188,387	502,029	228,793	558,876	810,723	1,102,869	840,501	1,185,588	19
642,460	2,807,248	583,295	2,820,529	4,131,306	8,072,358	3,365,898	7,204,937	20
37,976	135,390	37,175	114,115	124,852	416,870	103,433	314,330	21
20,337	45,613	38,709	226,186	132,878	171,277	109,315	404,539	22
84,684	233,453	57,402	78,463	145,395	509,988	94,548	166,495	23
30,315	46,491	27,448	28,380	167,240	184,584	101,504	87,281	24
16,355	45,361	16,735	51,558	84,389	163,713	52,406	128,268	25
68,173	159,149	46,280	86,908	549,174	559,245	228,684	119,126	26
88,870	363,311	79,003	185,721	545,656	1,770,177	303,027	599,841	27
106,791	255,335	53,746	108,007	1,166,541	2,303,441	736,787	1,461,009	28
758,994	12,555,278	664,552	8,363,296	7,953,792	162,681,982	6,400,873	71,311,697	29
760,033	2,408,029	665,895	2,109,190	8,019,324	25,352,956	7,156,816	22,636,652	30
759,754	1,503,531	665,835	1,317,293	760,366	1,504,720	667,874	1,321,299	31
210,693	359,260	8,648	15,364	2,350,360	5,532,780	451,647	1,140,283	32
23,235	22,886	2,683	2,802	2,756,608	3,345,515	646,726	647,501	33
1,663	1,207	560	482	110,666	108,945	46,030	39,808	34
760,033	4,294,913	665,895	3,445,131	8,019,324	35,844,916	7,156,816	25,785,544	35
44,398	5,794	21,870	2,317	6,549,210	1,348,675	4,424,521	662,226	36
29,212	3,649	14,527	1,540	6,143,162	1,313,516	4,453,838	710,111	37
26,416	20,133	11,049	6,037	2,180,628	2,412,608	1,292,140	1,029,054	38
61,492	245,595	19,207	60,705	1,346,593	2,860,907	607,409	1,018,266	39
3,352	3,220	2,844	2,782	327,467	312,480	225,004	212,455	40
642,425	555,837	572,526	515,171	4,300,951	2,702,546	3,438,691	2,206,716	41
408,596	382,071	234,280	210,301	633,820	588,171	391,610	346,560	42
53,845	5,042	25,291	1,341	2,902,815	594,473	1,620,441	246,471	43
4,752	1,733	449	143	474,752	163,988	256,696	77,346	44
2,246	448	2,957	344	654,033	275,746	672,270	235,882	45
133,311	33,310	62,688	11,983	18,490	19,032	411,530	400,172	46
6,303	19,727	505	1,511	6,463,559	2,461,451	4,820,447	1,323,329	47
7,602	15,060	8,463	16,563	272,879	865,687	47,142	140,216	48
546,419	54,642	501,573	50,157	26,412	52,684	15,476	30,600	49
27,372	39,997	28,122	77,624	6,809,956	680,996	6,560,072	656,007	50
204,051	161,158	149,924	102,844	156,486	137,344	158,518	159,784	51
182,293	299,359	10,002	17,770	1,141,746	904,565	507,038	311,908	52
644	6,305	196	1,834	600,797	597,475	40,354	46,586	53
200,758	302,685	179,387	98,752	13,548	123,551	3,590	17,263	54
760,078	2,155,765	665,914	1,179,720	1,514,656	3,407,631	763,233	644,504	55
553,785	6,516,410	442,309	4,156,536	8,020,180	21,823,527	7,157,110	10,475,456	56
422,650	1,144,588	318,190	608,554	7,067,973	107,325,639	4,765,355	40,948,445	57
357,850	482,903	270,530	260,887	6,315,080	19,063,925	3,873,010	5,864,383	58
437,110	1,627,491	332,690	869,441	4,782,820	7,432,973	2,970,750	2,341,483	59
				6,444,030	26,496,899	3,986,570	8,205,866	60
34,573	4,649	18,906	1,983	4,876,544	1,012,514	3,375,227	505,892	61
545,446	1,281,655	424,828	699,275	7,030,227	21,178,639	4,711,044	6,842,461	62
101,418	173,183	114,596	151,605	629,898	1,215,709	413,430	563,809	63
9,878	12,444	1,162	828	143,351	190,811	13,645	9,116	64
777	398	3,331	1,158	58,188	23,436	2,399,455	1,045,556	65

ote: The Grand Total includes taxpayers whose age was  
ind.

Remarque: Le total global comprend les contribuables dont l'âge  
n'est pas indiqué.

TABLE 4A

## TAXABLE RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

		Under 20-Moins de 20			
		Males-Hommes		Females-Femmes	
ITEM	POSTE	Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1 Nombre de déclarations imposables.....	194,429		109,041	
Number of Non-Taxable Returns.....	2 Nombre de déclarations non imposables..				
Total Number of Returns.....	3 Nombre total de déclarations.....	194,429		109,041	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	190,166	1,741,001	107,906	890,984
Commissions from Employment.....	5 Commissions d'emplois.....	2,312	3,051	2,346	1,922
Other Employment Earnings.....	6 Autres gains provenant d'un emploi...	5,824	2,928	3,939	1,967
Family Allowance.....	7 Allocations Familiales.....	2,119	728	1,420	236
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	51,896	94,897	16,259	21,014
Old Age Pension.....	9 Pension de vieillesse.....				
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	2,522	1,019	1,287	576
Other Pensions or Superannuation.....	11 Autres pensions ou pensions de retraite	350	513	247	172
Net Business Income.....	12 Revenu net d'entreprise.....	2,325	8,794	524	1,046
Net Professional Income.....	13 Revenu net de professions.....	287	2,434	102	300
Net Commission Income.....	14 Revenu net de commissions.....	1,013	1,536	203	341
Net Farming Income.....	15 Revenu net d'agriculture.....	2,420	11,562	308	5,631
Net Fishing Income.....	16 Revenu net de pêche.....	2,353	12,218	67	433
Taxable Amount of Dividends.....	17 Montant imposable des dividendes.....	2,052	21,369	1,344	8,800
Bond Interest.....	18 Intérêt obligataire.....	6,092	2,996	5,024	2,837
Bank Interest.....	19 Intérêt bancaire.....	48,963	26,311	34,453	16,333
Mortgage Interest.....	20 Intérêt hypothécaire.....	272	339	49	50
Income from Trusts.....	21 Revenu de fiducies.....	1,705	13,751	1,272	6,524
Annuity Income.....	22 Revenu de rentes.....	31	199		
Other Canadian Investment Income.....	23 Autres placements au Canada.....	870	2,004	634	121
Foreign Investment Income.....	24 Revenu de placements à l'étranger.....	277	2,459	139	1,064
Net Rental Income.....	25 Revenu net de location.....	653	945	252	343
Net Taxable Capital Gains.....	26 Gains nets en capital imposables.....	1,234	3,909	786	2,528
Miscellaneous Income.....	27 Revenus divers.....	11,043	6,314	5,499	2,879
Total Income Assessed.....	28 Total du revenu imposé.....	194,429	1,961,278	109,041	966,105
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	194,403	615,327	109,040	345,552
Age Exemption.....	30 Exemption en raison d'âge.....				
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent..	3,176	7,818	398	1,052
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	1,423	1,189	575	339
Other Dependents Exemption.....	33 Ex. pour autres personnes à charge....	344	367	202	207
Total Personal Exemptions.....	34 Total des exemptions personnelles.....	194,403	624,702	109,040	347,150
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	163,600	20,529	98,243	11,229
Unemployment Insurance Premiums...	36 Primes d'assurance-chômage.....	188,772	27,197	107,214	15,127
Registered Pension Plan Contributions.....	37 Contributions à un régime enregistré de pensions.....	14,518	5,070	11,150	3,827
Retirement Savings Plan Premiums...	38 Primes d'épargne-retraite.....	2,484	3,218	1,116	1,248
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement	4,292	3,878	1,844	1,526
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes et gains en capital.....	52,541	18,162	36,741	10,772
Pension Income	Déduction pour revenu tiré d'une pension.....	1,173	683	484	205
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	58,860	6,851	27,582	2,817
Education Deduction.....	43 Déduction relative aux études.....	15,499	4,089	9,053	2,282
Tuition Fees.....	44 Frais de scolarité.....	19,948	8,720	13,990	4,291
Child Care Expenses.....	45 Frais de garde d'enfants.....			252	206
General Expense Allowance.....	46 Allocation pour frais généraux.....	189,983	50,820	107,838	26,545
Other Expenses of Employment.....	47 Autres frais professionnels.....	1,462	1,796		
Disability Deduction.....	48 Déduction pour invalidité.....	51	101		
Standard Deductions.....	49 Déductions uniformes.....	189,304	18,930	105,713	10,571
Medical Claims.....	50 Réclamations de frais médicaux.....	843	266	764	262
Charitable Donations.....	51 Dons de charité.....	4,366	1,855	2,804	988
Eligible Deductions Transferred from Spouse.....	52 Déductions admissibles transférables entre conjoints.....	35	12		
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....				
Other Deductions.....	54 Autres déductions.....	7,410	4,455	3,475	1,636
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54)....	194,424	176,631	109,040	93,564
Taxable Income Assessed.....	56 Revenu imposable établi.....	194,429	1,159,942	109,041	525,389
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	176,600	129,581	96,550	49,443
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	143,850	57,542	77,910	21,729
Total Net Tax Payable.....	59 Impôt total net à payer.....	194,430	187,123	109,040	71,173
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	129,091	16,298	76,994	8,794
Basic Federal Tax.....	61 Impôt fédéral de base.....	194,429	167,973	109,037	70,278
Dividend Tax Credit.....	62 Dégrèvement pour dividendes.....	2,048	5,342	1,200	2,199
Investment Tax Credit.....	63 Dégrèvement pour investissement.....	358	363	240	349
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....			2,362	640

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

20-24				25-29				P O T E T M E
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
857,787		632,181		922,352		637,788		1
857,787		632,181		922,352		637,788		2
	\$		\$		\$		\$	3
838,277	11,323,009	626,261	6,891,043	882,801	16,015,409	624,292	8,316,092	4
26,584	133,151	13,999	32,184	35,248	350,970	12,205	64,961	5
44,110	25,573	17,455	11,702	35,484	35,513	14,683	13,000	6
82,738	24,945	31,455	8,936	313,497	125,285	104,975	36,016	7
252,234	548,904	133,482	231,358	208,733	477,215	156,353	314,154	8
								9
6,079	3,672	3,306	2,294	1,154	884	1,283	1,429	10
1,754	2,051	1,336	1,145	2,517	3,683	1,656	2,067	11
24,230	114,140	8,212	24,554	52,807	293,820	14,612	59,853	12
2,446	8,016	2,100	6,638	13,856	190,154	6,604	49,603	13
4,086	13,978	1,568	1,959	6,129	31,170	2,526	7,181	14
13,103	50,031	1,925	7,393	21,275	128,567	2,876	7,769	15
5,235	34,315	377	1,023	5,210	41,011	351	1,815	16
18,185	47,716	12,497	34,160	41,343	150,611	25,394	85,201	17
38,057	14,707	40,024	14,170	60,861	24,961	62,310	24,609	18
271,846	145,528	247,608	135,239	370,143	254,692	275,234	190,740	19
794	2,636	715	1,567	2,654	4,132	1,615	2,362	20
4,822	10,029	3,625	14,630	7,509	8,774	4,287	8,314	21
266	1,173	135	198	840	5,001	396	722	22
4,178	3,792	3,036	1,831	7,872	2,986	5,499	2,433	23
1,082	2,432	1,316	1,977	4,329	2,200	1,360	2,915	24
9,674	8,369	3,840	1,745	33,472	47,265	10,688	7,665	25
12,533	6,707	7,513	2,337	35,881	22,018	16,677	6,975	26
86,200	80,115	60,848	61,244	130,131	188,458	93,281	134,625	27
857,787	12,588,251	632,181	7,485,838	922,352	18,310,250	637,788	9,325,171	28
857,740	2,714,551	632,134	2,001,208	922,273	2,915,394	637,758	2,017,054	29
								30
94,703	214,401	18,523	44,000	228,242	539,896	43,078	110,182	31
81,827	63,209	19,094	13,466	312,227	303,338	71,986	59,182	32
3,413	3,373	3,087	2,474	11,901	13,263	6,233	6,561	33
857,740	2,995,535	632,134	2,061,149	922,273	3,771,891	637,758	2,192,979	34
844,828	155,697	624,145	101,674	910,568	197,128	625,788	116,033	35
833,751	164,324	622,120	114,592	871,902	203,512	611,810	126,842	36
153,386	94,016	151,134	84,062	277,499	236,713	241,034	175,603	37
36,269	46,728	25,224	30,251	106,441	163,689	60,980	81,624	38
73,408	69,333	66,755	62,371	116,535	112,064	70,814	67,397	39
291,387	109,696	266,268	103,642	398,104	180,768	301,724	139,428	40
6,350	4,099	9,756	6,665	11,772	8,925	16,327	13,081	41
338,825	54,744	212,828	29,016	414,658	83,040	273,059	44,758	42
85,921	24,808	54,220	14,624	34,758	9,700	24,176	6,223	43
121,877	52,780	108,040	34,510	103,484	34,139	105,476	24,042	44
890	730	24,348	20,673	3,078	2,775	101,125	102,952	45
836,001	302,436	625,479	200,870	875,734	371,162	623,250	226,957	46
22,182	39,888	4,426	6,124	40,441	97,417	5,756	13,605	47
75	149			1,177	2,330	372	737	48
815,059	81,506	598,945	59,895	856,086	85,609	598,754	59,875	49
7,828	3,848	10,198	4,663	7,153	4,353	12,634	7,281	50
36,628	18,992	25,394	12,621	61,970	47,322	30,868	18,101	51
4,454	1,582	1,585	736	21,153	9,514	3,462	1,715	52
79	29	120	11	1,262	2,568	307	682	53
73,386	33,183	40,435	10,730	135,978	125,868	63,223	26,318	54
857,779	1,258,568	632,178	897,729	922,334	1,978,595	637,783	1,253,254	55
857,787	8,334,147	632,181	4,526,943	922,352	12,559,770	637,788	5,878,915	56
834,450	1,232,479	609,330	585,108	908,920	2,076,986	622,930	851,805	57
636,360	498,494	450,780	230,931	675,720	810,343	464,700	333,449	58
857,790	1,730,973	632,180	816,039	922,350	2,887,330	637,790	1,185,255	59
643,563	120,597	460,102	75,226	677,169	148,676	469,832	87,519	60
857,787	1,426,683	632,175	712,348	922,352	2,330,173	637,782	989,565	61
17,215	11,901	11,750	8,535	40,276	37,524	24,890	21,287	62
5,449	4,323	572	302	11,327	13,144	943	357	63
1,236	347	55,461	15,740	4,403	1,522	147,348	49,623	64

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	30-34			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1 Nombre de déclarations imposables.....	1	878,025	511,543	
Number of Non-Taxable Returns.....	2 Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3 Nombre total de déclarations.....	3	878,025	511,543	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	4	826,014	491,677	7,061,120
Commissions from Employment.....	5 Commissions d'emplois.....	5	38,253	9,814	99,238
Other Employment Earnings.....	6 Autres gains provenant d'un emploi.....	6	22,012	11,409	8,620
Family Allowance.....	7 Allocations Familiales.....	7	511,256	127,984	56,988
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	8	137,826	103,143	212,378
Old Age Pension.....	9 Pension de vieillesse.....	9			
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	10	1,152	4,399	7,608
Other Pensions or Superannuation.....	11 Autres pensions ou pensions de retraite.....	11	2,368	1,468	3,530
Net Business Income.....	12 Revenu net d'entreprise.....	12	66,926	18,080	75,869
Net Professional Income.....	13 Revenu net de professions.....	13	25,267	7,293	84,810
Net Commission Income.....	14 Revenu net de commissions.....	14	8,339	2,751	8,045
Net Farming Income.....	15 Revenu net d'agriculture.....	15	22,221	2,984	14,948
Net Fishing Income.....	16 Revenu net de pêche.....	16	5,402	423	1,051
Taxable Amount of Dividends.....	17 Montant imposable des dividendes.....	17	61,572	28,522	118,764
Bond Interest.....	18 Intérêt obligataire.....	18	66,337	52,605	26,760
Bank Interest.....	19 Intérêt bancaire.....	19	405,139	243,202	240,313
Mortgage Interest.....	20 Intérêt hypothécaire.....	20	5,196	3,045	6,030
Income from Trusts.....	21 Revenu de fiducies.....	21	13,608	5,117	8,981
Annuity Income.....	22 Revenu de rentes.....	22	1,713	1,120	4,490
Other Canadian Investment Income.....	23 Autres placements au Canada.....	23	11,943	5,929	2,121
Foreign Investment Income.....	24 Revenu de placements à l'étranger.....	24	6,396	2,431	5,199
Net Rental Income.....	25 Revenu net de location.....	25	56,882	15,865	18,121
Net Taxable Capital Gains.....	26 Gains nets en capital imposables.....	26	54,346	19,951	36,194
Miscellaneous Income.....	27 Revenus divers.....	27	141,362	81,865	180,258
Total Income Assessed.....	28 Total du revenu imposé.....	28	878,025	511,537	8,245,185
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	29	877,914	511,478	1,618,800
Age Exemption.....	30 Exemption en raison d'âge.....	30			
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent.....	31	314,995	57,067	150,866
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	32	509,612	95,427	91,015
Other Dependents Exemption.....	33 Ex. pour autres personnes à charge.....	33	22,078	9,949	8,900
Total Personal Exemptions.....	34 Total des exemptions personnelles.....	34	877,914	511,478	1,869,581
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	35	868,122	497,891	94,866
Unemployment Insurance Premiums.....	36 Primes d'assurance-chômage.....	36	802,065	471,444	100,040
Registered Pension Plan Contributions.....	37 Contributions à un régime enregistré de pensions.....	37	343,244	204,979	180,720
Retirement Savings Plan Premiums.....	38 Primes d'épargne-retraite.....	38	165,917	69,702	105,080
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement.....	39	57,173	26,613	25,580
Interest, Dividends and Capital Gains Deduction.....	40 Déduction pour intérêts, dividendes et gains en capital.....	40	435,237	262,922	139,860
Pension Income Deduction.....	41 Déduction pour revenu tiré d'une pension.....	41	14,505	10,966	9,116
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	42	419,801	230,254	41,220
Education Deduction.....	43 Déduction relative aux études.....	43	13,995	10,817	2,650
Tuition Fees.....	44 Frais de scolarité.....	44	85,967	67,461	14,210
Child Care Expenses.....	45 Frais de garde d'enfants.....	45	4,914	126,525	137,300
General Expense Allowance.....	46 Allocation pour frais généraux.....	46	815,551	489,170	182,140
Other Expenses of Employment.....	47 Autres frais professionnels.....	47	43,376	7,766	26,950
Disability Deduction.....	48 Déduction pour invalidité.....	48	1,505	265	52
Standard Deductions.....	49 Déductions uniformes.....	49	774,303	472,808	47,280
Medical Claims.....	50 Réclamations de frais médicaux.....	50	11,805	10,175	6,290
Charitable Donations.....	51 Dons de charité.....	51	96,724	32,322	19,360
Eligible Deductions Transferred from Spouse.....	52 Déductions admissibles transférables entre conjoints.....	52	41,387	2,545	1,350
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....	53	2,151	495	85
Other Deductions.....	54 Autres déductions.....	54	184,483	62,288	31,790
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54).....	55	878,009	511,516	1,167,310
Taxable Income Assessed.....	56 Revenu imposable établi.....	56	878,025	511,543	5,208,270
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	57	866,770	500,530	782,440
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	58	640,960	373,720	302,280
Total Net Tax Payable.....	59 Impôt total net à payer.....	59	878,010	511,540	1,084,720
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	60	641,196	373,984	71,400
Basic Federal Tax.....	61 Impôt fédéral de base.....	61	878,024	511,543	900,000
Dividend Tax Credit.....	62 Dégrèvement pour dividendes.....	62	60,180	27,866	29,600
Investment Tax Credit.....	63 Dégrèvement pour investissement.....	63	12,962	1,372	90
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....	64	6,351	185,100	75,300

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

35-39				40-44				P O T E N T I A L
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
737,828		418,656		566,194		349,489		1
737,828		418,656		566,194		349,489		2
	\$		\$		\$		\$	3
684,278	16,711,680	399,695	5,833,443	516,251	13,115,349	330,088	4,644,275	4
32,480	546,157	6,470	71,387	21,595	426,531	7,643	65,079	5
17,788	27,958	7,967	7,456	12,571	25,577	6,720	8,446	6
517,702	327,794	121,068	63,633	403,389	263,219	97,039	45,459	7
95,683	213,851	62,034	129,647	73,132	165,745	45,930	88,016	8
								9
1,706	3,467	5,838	12,500	3,147	6,992	7,855	14,999	10
2,468	9,961	1,927	3,822	6,387	29,047	2,188	6,131	11
64,635	338,073	17,792	89,060	56,116	346,688	14,021	75,418	12
26,705	807,614	6,249	71,728	17,864	633,639	4,973	52,413	13
7,947	52,557	2,247	10,115	5,047	38,195	1,494	7,754	14
28,399	126,082	3,330	11,616	25,661	130,401	3,469	19,330	15
4,093	34,516	409	892	3,489	29,700	217	889	16
70,440	543,683	29,824	157,966	64,063	566,924	27,722	169,091	17
71,160	38,467	51,789	34,478	58,071	44,192	45,923	46,625	18
382,493	395,760	221,609	294,090	318,944	435,687	202,722	336,751	19
6,320	13,280	4,238	11,874	8,032	21,106	4,893	18,084	20
12,771	8,929	3,433	9,066	12,344	9,401	5,097	13,335	21
3,954	18,372	1,997	7,421	4,771	19,300	1,454	4,710	22
14,638	12,026	5,464	5,600	13,234	15,365	6,148	5,673	23
8,238	6,247	2,838	6,357	8,233	9,992	2,923	7,682	24
63,386	153,860	17,952	11,141	58,925	147,869	17,649	3,479	25
56,636	122,313	20,258	39,461	49,238	171,235	18,199	45,963	26
118,249	238,705	65,541	168,986	96,922	214,087	46,723	138,776	27
737,828	20,443,629	418,656	7,029,455	566,194	16,570,501	349,489	5,811,419	28
								29
737,770	2,331,308	418,633	1,324,729	566,136	1,792,178	349,434	1,106,823	30
288,388	705,264	53,631	139,548	208,452	506,835	43,774	108,747	31
511,580	679,326	91,428	96,395	397,695	547,862	61,994	67,190	32
18,787	17,392	9,070	7,518	17,961	17,614	5,374	4,768	33
737,770	3,733,290	418,633	1,568,190	566,136	2,864,488	349,434	1,287,528	34
								35
729,802	173,523	406,530	76,889	557,295	133,738	336,862	62,740	36
652,621	168,678	371,578	78,476	486,592	126,157	304,526	63,420	37
313,287	392,169	165,209	153,937	240,351	314,409	121,977	111,765	38
174,573	324,101	67,853	106,712	149,560	297,078	63,037	102,575	39
25,240	24,221	12,098	11,729	12,145	11,560	7,470	7,248	40
405,815	226,825	238,703	142,924	336,819	204,848	214,457	138,188	41
8,745	7,691	7,024	5,512	11,073	10,032	5,021	4,190	42
357,402	84,350	186,647	34,690	273,650	66,048	140,262	25,408	43
9,241	2,273	8,406	1,966	33,708	11,706	12,252	4,069	44
56,787	14,160	50,755	11,389	30,625	7,588	31,871	7,393	45
5,158	5,301	70,865	72,905	2,215	2,789	23,644	21,225	46
674,934	310,487	398,548	146,831	509,516	235,111	328,582	118,874	47
36,732	136,250	5,164	15,789	29,477	112,541	4,695	15,697	48
1,845	3,911	763	1,434	1,907	3,887	285	562	49
614,223	61,422	376,629	37,663	447,999	44,800	307,774	30,777	50
14,015	11,360	14,356	9,388	15,357	12,196	13,832	9,869	51
117,569	91,370	33,989	18,114	112,570	96,862	33,200	19,855	52
50,762	29,814	1,001	882	42,935	26,253	1,823	1,133	53
2,227	11,741	230	772	1,695	10,064	282	524	54
187,721	397,517	56,418	44,187	151,234	381,760	49,629	31,808	55
737,809	2,477,164	418,653	972,188	566,178	2,109,428	349,460	777,322	56
737,828	14,233,174	418,656	4,489,065	566,194	11,596,585	349,489	3,746,560	57
727,770	2,627,578	409,500	682,052	558,520	2,191,641	341,580	569,463	58
540,170	1,003,209	311,850	261,668	411,600	825,256	256,570	221,006	59
737,830	3,630,787	418,660	943,720	566,190	3,016,897	349,490	790,469	60
540,054	129,283	309,634	58,301	408,076	98,299	254,428	47,749	61
737,828	2,886,417	418,649	781,695	566,194	2,399,259	349,487	652,386	62
68,726	134,572	29,489	39,443	63,003	140,430	27,613	42,218	63
15,815	22,111	1,300	889	13,450	20,831	1,348	1,165	64
10,533	4,316	162,151	68,560	7,316	2,716	110,204	42,022	65

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	45-49			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	529,933	299,622
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	529,933	299,622
Sources of Income		Sources de revenu			
Wages and Salaries.....	4	Salaires et traitements.....	4	479,518	12,005,745
Commissions from Employment.....	5	Commissions d'emplois.....	5	18,888	336,349
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	12,488	31,790
Family Allowance.....	7	Allocations Familiales.....	7	314,913	174,520
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	65,252	152,160
Old Age Pension.....	9	Pension de vieillesse.....	9		
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	4,387	11,106
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	12,050	66,817
Net Business Income.....	12	Revenu net d'entreprise.....	12	51,922	312,654
Net Professional Income.....	13	Revenu net de professions.....	13	14,994	583,185
Net Commission Income.....	14	Revenu net de commissions.....	14	5,456	38,804
Net Farming Income.....	15	Revenu net d'agriculture.....	15	28,225	206,304
Net Fishing Income.....	16	Revenu net de pêche.....	16	2,950	24,316
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	64,998	579,980
Bond Interest.....	18	Intérêt obligataire.....	18	63,492	62,786
Bank Interest.....	19	Intérêt bancaire.....	19	332,754	604,138
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	9,310	31,800
Income from Trusts.....	21	Revenu de fiducies.....	21	11,553	12,223
Annuity Income.....	22	Revenu de rentes.....	22	5,416	29,049
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	16,895	15,122
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	9,161	13,902
Net Rental Income.....	25	Revenu net de location.....	25	63,011	110,294
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	52,626	214,348
Miscellaneous Income.....	27	Revenus divers.....	27	96,411	221,260
Total Income Assessed.....	28	Total du revenu imposé.....	28	529,933	15,618,064
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	529,845	1,677,297
Age Exemption.....	30	Exemption en raison d'âge.....	30		
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	195,126	469,772
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	317,554	413,096
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	14,978	14,028
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	529,845	2,574,192
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	517,559	123,629
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	447,123	114,994
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	225,668	286,500
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	157,724	336,139
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	8,502	8,086
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	346,414	234,662
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	14,419	13,523
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	249,760	58,395
Education Deduction.....	43	Déduction relative aux études.....	43	59,751	24,035
Tuition Fees.....	44	Frais de scolarité.....	44	19,649	4,906
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	771	911
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	472,983	215,672
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	25,171	84,866
Disability Deduction.....	48	Déduction pour invalidité.....	48	2,205	4,367
Standard Deductions.....	49	Déductions uniformes.....	49	407,084	40,708
Medical Claims.....	50	Réclamations de frais médicaux.....	50	17,201	12,748
Charitable Donations.....	51	Dons de charité.....	51	116,007	100,690
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	45,884	31,367
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	1,027	11,630
Other Deductions.....	54	Autres déductions.....	54	140,206	391,265
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	529,908	2,099,092
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	529,933	10,944,790
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	520,260	2,088,142
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	391,810	807,945
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	529,930	2,896,086
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	384,817	92,578
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	529,933	2,284,753
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	64,066	143,422
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	15,400	23,216
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	5,203	1,811

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

50-54				55-59				P I O S E T M E
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
517,109		272,485		455,329		245,018		1
517,109		272,485		455,329		245,018		2
	\$		\$		\$		\$	3
459,859	11,278,529	240,196	3,273,256	391,207	8,951,301	201,461	2,574,341	5
17,895	354,002	5,515	63,720	14,527	236,667	4,253	40,989	6
14,833	38,542	5,407	11,488	15,853	44,903	4,235	8,663	7
212,874	94,739	37,653	12,658	104,557	39,869	16,446	5,185	8
68,571	156,143	31,229	60,565	60,939	143,636	30,309	60,834	9
7,302	19,417	24,032	49,121	12,970	36,914	39,421	84,577	10
20,250	105,571	7,546	29,013	40,224	325,362	21,420	97,458	11
48,245	308,683	11,783	64,346	35,360	236,388	8,409	41,794	12
12,709	497,790	3,271	30,101	12,282	393,209	2,061	23,764	13
5,077	43,660	1,454	7,408	4,915	45,022	1,881	3,631	14
29,288	270,077	4,074	13,611	29,510	324,656	4,794	30,231	15
2,894	19,814	117	375	2,165	18,227	75	192	16
66,596	576,867	32,578	176,181	63,293	483,812	36,221	182,116	17
69,643	95,895	56,491	83,023	73,335	120,047	59,366	112,992	18
348,049	791,725	196,184	556,350	336,042	926,562	195,834	706,297	19
13,380	48,652	9,208	28,867	15,132	61,634	10,335	38,716	20
13,126	13,514	6,765	16,409	12,579	16,966	9,677	32,467	21
8,618	46,273	3,665	9,942	11,276	53,898	7,035	18,492	22
16,939	20,538	8,076	9,165	16,582	19,306	7,957	10,937	23
9,446	18,876	4,359	13,347	8,463	22,679	5,488	11,520	24
64,403	26,486	20,307	24,139	49,458	27,614	17,857	27,549	25
54,499	220,091	23,496	59,909	51,820	215,955	27,708	75,029	26
94,334	215,293	34,988	104,644	87,307	213,780	31,109	99,762	27
517,109	15,208,206	272,485	4,697,640	455,329	12,958,407	245,018	4,287,150	28
517,047	1,637,298	272,467	863,059	455,253	1,441,777	245,011	776,335	29
203,611	493,569	22,468	51,928	202,568	483,138	15,260	32,981	30
226,960	259,601	22,928	22,676	123,475	132,090	9,984	9,366	31
7,276	6,775	1,860	1,465	5,647	4,123	1,246	834	32
517,047	2,397,243	272,467	939,128	455,253	2,061,127	245,011	819,516	33
500,225	118,746	246,111	45,337	424,474	99,890	200,417	35,820	34
430,774	110,009	218,370	45,017	364,860	90,947	179,484	35,671	35
225,300	280,690	93,632	86,814	196,232	241,909	83,500	72,189	36
174,631	392,698	76,512	137,863	167,053	410,428	76,549	145,616	37
6,088	5,969	4,881	4,420	5,810	5,524	3,867	3,833	38
360,330	255,976	203,993	159,131	345,419	266,831	201,483	169,154	39
22,196	20,816	10,151	8,734	42,141	40,359	22,603	21,249	40
246,549	56,192	97,118	16,883	211,536	46,710	78,826	12,415	41
56,465	23,144	9,451	3,283	38,005	15,447	6,553	2,245	42
14,270	3,040	14,495	2,624	8,410	1,774	8,797	1,843	43
420	424	1,488	1,183	210	165	178	115	44
453,873	205,381	238,640	84,206	385,053	169,375	199,447	67,792	45
24,550	87,056	4,748	18,585	18,267	58,397	3,340	12,235	46
1,761	3,445	680	1,333	1,502	3,205	663	1,313	47
389,750	38,975	226,651	22,665	330,245	33,025	195,737	19,574	48
14,016	12,097	14,565	9,180	13,082	10,447	10,283	6,316	49
121,990	104,058	37,600	25,958	120,903	95,476	44,732	31,229	50
53,153	38,019	2,830	3,261	66,446	53,562	3,999	5,057	51
671	6,389	243	1,172	832	6,930	206	917	52
133,366	372,760	52,460	42,340	123,089	292,222	58,726	49,016	53
517,081	2,135,884	272,468	719,991	455,263	1,942,624	245,011	693,598	54
517,109	10,675,106	272,485	3,038,513	455,329	8,954,691	245,017	2,774,034	55
508,880	2,059,167	266,300	467,393	447,610	1,708,173	240,070	429,449	56
382,670	799,544	207,590	190,895	336,220	675,012	190,480	176,351	57
517,110	2,858,712	272,490	658,289	455,330	2,383,186	245,020	605,801	58
373,036	89,415	192,673	35,758	313,686	74,689	161,377	28,941	59
517,109	2,254,536	272,485	534,269	455,329	1,876,949	245,018	489,328	60
65,176	142,628	32,365	44,018	62,182	119,455	35,892	45,185	61
16,356	26,480	1,496	1,071	15,334	24,671	1,618	1,143	62
4,698	1,608	31,309	9,473	1,609	565	11,926	3,266	63

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	60-64			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	346,799		177,081	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	346,799		177,081	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	265,243	5,439,935	115,442	1,415,694
Commissions from Employment.....	5	10,285	163,792	2,289	21,710
Other Employment Earnings.....	6	12,402	47,136	2,621	9,183
Family Allowance.....	7	39,243	13,968	2,953	760
Unemployment Insurance Benefits.....	8	48,360	136,416	17,737	39,783
Old Age Pension.....	9				
CPP or QPP Benefits.....	10	21,343	62,183	40,512	86,104
Other Pensions or Superannuation.....	11	71,893	637,564	37,150	195,123
Net Business Income.....	12	24,551	149,952	5,612	28,824
Net Professional Income.....	13	8,796	260,255	2,112	9,851
Net Commission Income.....	14	4,305	33,923	666	1,026
Net Farming Income.....	15	20,331	218,946	3,348	19,200
Net Fishing Income.....	16	1,591	9,747	111	43
Taxable Amount of Dividends.....	17	49,261	359,335	32,550	162,646
Bond Interest.....	18	67,076	130,240	56,571	132,467
Bank Interest.....	19	272,774	983,121	155,475	747,468
Mortgage Interest.....	20	14,316	56,969	11,393	47,001
Income from Trusts.....	21	9,867	10,258	9,382	34,345
Annuity Income.....	22	17,872	72,681	12,088	25,784
Other Canadian Investment Income.....	23	14,405	22,306	7,021	11,029
Foreign Investment Income.....	24	7,805	19,551	4,820	11,877
Net Rental Income.....	25	37,378	39,878	14,269	26,808
Net Taxable Capital Gains.....	26	44,791	175,684	26,302	58,496
Miscellaneous Income.....	27	75,572	217,533	25,742	72,314
Total Income Assessed.....	28	346,799	9,261,374	177,081	3,157,534
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	346,733	1,098,537	177,073	560,996
Age Exemption.....	30				
Married or Equivalent Exemption.....	31	154,682	360,938	6,500	11,629
Wholly Dependent Children.....	32	49,864	53,123	2,544	2,468
Other Dependents Exemption.....	33	2,268	1,809	731	363
Total Personal Exemptions.....	34	346,733	1,514,407	177,073	575,456
Deductions	Déductions				
CPP or QPP Contributions.....	35	285,067	64,935	114,507	19,789
Unemployment Insurance Premiums.....	36	244,152	58,368	102,999	19,785
Registered Pension Plan Contributions.....	37	130,403	150,027	49,414	42,288
Retirement Savings Plan Premiums.....	38	121,893	324,734	48,327	97,758
Registered Home Ownership.....	39	4,092	3,906	3,431	3,254
Interest, Dividends and Capital Gains Deduction.....	40	278,815	230,140	158,272	140,260
Pension Income Deduction.....	41	72,758	70,591	38,482	35,980
Union and Professional Dues.....	42	142,009	28,374	46,395	6,871
Education Deduction.....	43	16,549	6,356	2,065	862
Tuition Fees.....	44	4,483	777	3,135	475
Child Care Expenses.....	45	40	24	120	34
General Expense Allowance.....	46	262,499	109,683	114,215	37,223
Other Expenses of Employment.....	47	11,838	36,699	1,354	4,707
Disability Deduction.....	48	2,304	4,561	848	1,692
Standard Deductions.....	49	240,709	24,071	131,196	13,120
Medical Claims.....	50	13,191	9,568	9,481	6,879
Charitable Donations.....	51	101,375	81,414	41,950	27,747
Eligible Deductions Transferred from Spouse.....	52	63,482	65,496	4,091	6,270
Allowable Investment Loss.....	53	666	4,486	218	1,101
Other Deductions.....	54	97,280	233,832	53,399	33,015
Total Deductions (Item 35-54).....	55	346,753	1,508,043	177,074	499,110
Taxable Income Assessed.....	56	346,799	6,238,946	177,081	2,082,962
Net Federal Tax Payable.....	57	341,530	1,170,320	173,390	326,032
Net Provincial Tax Payable.....	58	264,720	474,366	141,030	138,691
Total Net Tax Payable.....	59	346,800	1,644,686	177,080	464,723
Canada Pension Plan Contributions.....	60	216,690	49,998	94,327	16,287
Basic Federal Tax.....	61	346,799	1,289,882	177,081	370,607
Dividend Tax Credit.....	62	48,437	88,888	32,457	40,593
Investment Tax Credit.....	63	9,545	14,926	988	675
Child Tax Credit.....	64	489	143	1,305	338

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

65 and Over-65 et plus				GRAND TOTAL—TOTAL GLOBAL				P O S T E M E
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
437,109		332,689		6,444,051		3,986,573		1
437,109		332,689		6,444,051		3,986,573		2
	\$		\$		\$		\$	3
118,858	1,460,521	52,741	404,410	5,653,192	116,245,597	3,467,857	45,212,168	4
6,207	68,524	1,020	4,172	224,278	3,118,117	70,971	516,706	5
3,014	9,352	824	1,406	196,426	318,511	81,351	90,817	6
8,398	2,958	568	255	2,511,025	1,334,438	602,035	253,940	7
26,090	22,426	11,442	7,802	1,088,906	2,417,445	644,946	1,238,203	8
425,454	1,026,487	324,177	790,636	425,789	1,027,100	324,579	791,479	9
383,685	849,832	198,273	358,891	445,738	997,732	339,689	646,451	10
259,612	1,651,749	141,471	645,421	420,145	2,839,693	220,803	997,425	11
22,654	104,190	4,991	23,508	449,894	2,588,989	116,172	555,400	12
11,308	196,667	2,008	12,915	146,584	4,178,486	39,980	377,556	13
5,660	28,579	1,534	3,104	57,988	385,225	17,807	54,937	14
29,294	263,510	6,675	45,777	249,779	1,856,718	37,968	197,167	15
817	4,691	27	89	36,199	273,167	2,325	6,889	16
89,939	648,298	92,717	543,598	591,973	4,324,518	351,897	1,824,818	17
145,785	452,015	155,975	475,067	720,003	1,018,670	634,485	1,009,430	18
403,391	2,423,641	322,013	2,345,040	3,491,117	7,320,130	2,293,364	6,007,903	19
29,785	121,105	26,788	98,210	105,192	369,927	77,430	269,386	20
17,387	42,625	31,641	212,939	117,294	155,571	86,221	372,113	21
71,203	220,082	45,066	69,259	125,980	473,462	75,294	147,138	22
23,425	42,257	19,630	25,898	141,064	162,195	75,509	79,056	23
15,031	42,831	13,422	49,215	78,473	148,596	42,970	119,263	24
46,574	143,236	28,214	75,053	484,036	397,931	164,394	117,607	25
76,131	345,247	64,126	177,932	489,833	1,568,057	246,633	562,425	26
77,715	232,085	36,816	92,634	1,015,357	2,100,733	521,165	1,166,897	27
437,109	10,402,908	332,689	6,463,231	6,444,051	154,825,145	3,986,567	62,615,175	28
436,974	1,384,599	332,658	1,053,538	6,443,157	20,384,517	3,986,232	12,619,622	29
436,720	864,325	332,649	658,028	437,111	865,096	333,072	658,835	30
110,155	187,331	3,722	6,737	2,004,311	4,738,711	293,167	726,863	31
14,814	15,212	1,013	1,302	2,547,361	3,064,708	416,189	405,046	32
1,567	1,140	383	342	106,220	104,198	42,430	36,630	33
436,974	2,452,607	332,658	1,719,947	6,443,157	29,157,230	3,986,232	14,446,995	34
38,172	5,392	17,932	2,130	5,840,438	1,294,589	3,452,138	619,460	35
26,654	3,530	12,243	1,435	5,349,902	1,269,706	3,253,251	652,942	36
24,916	19,554	10,048	5,344	2,145,151	2,398,445	1,237,897	1,011,365	37
57,358	234,298	16,548	53,928	1,314,083	2,818,544	579,189	992,314	38
2,966	2,962	2,143	2,081	316,298	302,458	204,820	194,167	39
408,852	379,763	324,812	314,957	3,660,348	2,326,876	2,416,208	1,604,316	40
285,238	271,364	158,917	145,995	490,646	460,389	286,135	256,357	41
46,504	4,592	22,960	1,238	2,759,949	583,931	1,428,758	234,828	42
4,209	1,510	392	123	368,130	126,969	149,529	42,866	43
2,130	428	2,289	248	467,668	150,864	428,825	105,120	44
				17,700	18,282	354,480	361,430	45
114,794	31,865	50,994	11,172	5,591,630	2,369,550	3,452,887	1,202,866	46
5,971	18,969	458	1,435	259,471	810,312	41,669	127,080	47
4,353	8,624	4,278	8,445	18,687	37,563	8,814	17,319	48
266,868	26,687	207,595	20,760	5,332,374	533,237	3,481,839	348,184	49
18,765	24,872	17,972	39,113	133,261	110,898	128,095	108,206	50
164,728	140,292	116,756	87,249	1,055,153	852,201	433,533	281,618	51
117,575	183,288	5,643	8,350	507,290	460,851	29,104	30,592	52
514	2,766	117	264	11,124	67,794	2,490	7,270	53
165,399	242,784	143,101	69,481	1,399,825	2,762,302	635,908	382,808	54
437,003	1,603,539	332,671	773,747	6,443,612	19,755,761	3,986,412	8,581,109	55
437,109	6,346,775	332,689	3,969,525	6,444,051	105,912,268	3,986,572	39,586,962	56
422,650	1,144,588	318,190	608,554	6,315,080	19,063,925	3,873,010	5,864,383	57
357,850	482,903	270,530	260,887	4,782,820	7,432,973	2,970,750	2,341,483	58
437,110	1,627,491	332,690	869,441	6,444,030	26,496,899	3,986,570	8,205,866	59
30,074	4,340	15,354	1,840	4,358,087	973,800	2,627,777	473,211	60
437,109	1,272,669	332,689	692,404	6,444,050	21,103,715	3,986,548	6,778,407	61
89,345	161,441	92,154	135,546	580,885	1,071,728	347,972	455,090	62
9,420	12,306	1,146	824	125,458	179,237	12,630	8,873	63
63	26	181	67	41,901	15,509	764,786	284,450	64

Note: The Grand Total includes taxpayers whose age was not stated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 5

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

			NEWFOUNDLAND-TERRE-NEUVE			
			Corner Brook		St. John's-Saint-Jean	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	11,176	11,176	55,666
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		4,593	17,940
Total Number of Returns.....	3	Nombre total de déclarations.....	3	11,176	15,769	72,940
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	154,935	158,694	660,551
Commissions from Employment.....	5	Commissions d'emplois.....	5	1,806	1,921	20,964
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	197	275	1,062
Family Allowance.....	7	Allocations Familiales.....	7	2,078	2,361	7,302
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	6,877	7,602	35,746
Old Age Pension.....	9	Pension de vieillesse.....	9	1,129	1,986	5,515
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	1,302	1,953	5,922
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	2,853	3,279	10,915
Net Business Income.....	12	Revenu net d'entreprise.....	12	1,583	1,664	21,359
Net Professional Income.....	13	Revenu net de professions.....	13	4,121	4,172	28,140
Net Commission Income.....	14	Revenu net de commissions.....	14	610	503	5,048
Net Farming Income.....	15	Revenu net d'agriculture.....	15	60-	77-	46
Net Fishing Income.....	16	Revenu net de pêche.....	16	225	236	2,601
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	1,720	2,063	14,110
Bond Interest.....	18	Intérêt obligataire.....	18	1,056	1,120	4,835
Bank Interest.....	19	Intérêt bancaire.....	19	7,908	8,623	31,792
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	12	12	371
Income from Trusts.....	21	Revenu de fiducies.....	21	101	122	712
Annuity Income.....	22	Revenu de rentes.....	22	280	316	1,097
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	179	187	523
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	45	45	841
Net Rental Income.....	25	Revenu net de location.....	25	143-	167-	3,945-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	298	310	3,545
Miscellaneous Income.....	27	Revenus divers.....	27	3,173	3,349	18,859
Total Income Assessed.....	28	Total du revenu imposé.....	28	192,284	200,547	877,910
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	35,352	49,910	176,133
Age Exemption.....	30	Exemption en raison d'âge.....	30	921	1,600	4,452
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	7,387	8,202	26,016
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	4,820	5,335	16,025
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	122	122	1,276
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	48,602	65,169	223,903
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	1,847	1,878	8,847
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	1,992	2,047	8,826
Registered Pension Plan Contributions .....	37	Contributions à un régime enregistré de pensions.....	37	3,999	4,006	15,494
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	2,560	2,602	13,386
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	393	406	2,702
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	2,863	3,288	11,674
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	600	729	3,795
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	960	969	3,405
Education Deduction.....	43	Déduction relative aux études.....	43	278	293	1,914
Tuition Fees.....	44	Frais de scolarité.....	44	344	537	2,613
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	979	1,021	4,982
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	3,591	3,700	16,111
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	831	831	6,702
Disability Deduction.....	48	Déduction pour invalidité.....	48	77	83	46
Standard Deductions.....	49	Déductions uniformes.....	49	904	1,345	4,936
Medical Claims.....	50	Réclamations de frais médicaux.....	50	85	97	449
Charitable Donations.....	51	Dons de charité.....	51	995	1,047	3,244
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	351	543	1,456
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	40	40	417
Other Deductions.....	54	Autres déductions.....	54	1,112	1,259	11,165
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	24,802	26,721	122,162
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	118,880	119,203	531,845
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	19,402	19,402	85,163
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	12,722	12,722	56,071
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	32,123	32,123	141,234
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	1,846	1,877	8,847
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	21,994	21,995	97,252
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	430	499	3,527
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	7	7	36
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	484	1,611	2,639

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NEWFOUNDLAND (Concluded)-TERRE-NEUVE (Fin)				PRINCE EDWARD ISLAND-ÎLE DU PRINCE-ÉDOUARD						P O I S T E M E
Other Areas-Autres endroits		TOTAL		Charlottetown		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
136,067	136,067	202,909	202,909	13,039	13,039	35,690	35,690	48,729	48,729	1
	73,405		95,280		4,283		14,533		18,816	2
136,067	209,472	202,909	298,189	13,039	17,322	35,690	50,223	48,729	67,545	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,639,511	1,683,722	2,454,997	2,522,960	157,005	162,693	328,479	342,108	485,483	504,801	4
12,938	13,526	35,708	36,879	2,891	2,899	3,559	3,575	6,450	6,473	5
2,220	3,922	3,480	6,114	243	430	372	500	615	930	6
31,719	39,295	41,098	49,975	1,858	2,149	7,011	8,146	8,868	10,295	7
164,108	188,287	206,731	234,659	5,833	6,363	38,709	42,190	44,542	48,553	8
12,804	21,885	19,448	30,512	3,403	4,468	5,083	8,357	8,486	12,826	9
14,275	21,805	21,499	31,427	2,764	3,448	4,350	6,750	7,114	10,197	10
32,754	36,752	46,522	51,037	8,528	8,877	10,008	11,181	18,536	20,059	11
23,215	23,674	46,157	47,941	2,706	2,484	9,681	10,228	12,387	12,712	12
18,353	18,620	50,614	52,394	6,819	6,892	5,887	5,952	12,706	12,843	13
2,526	2,723	8,184	8,340	263	274	1,275	1,309	1,538	1,582	14
602	483	588	394	342	229	14,459	13,980	14,801	14,208	15
43,302	47,048	46,129	49,967	78	91	13,741	14,073	13,819	14,164	16
16,848	19,763	32,678	37,498	5,652	6,867	8,551	9,894	14,203	16,761	17
9,803	10,332	15,693	16,730	3,260	3,506	4,439	4,822	7,699	8,328	18
81,206	87,816	120,906	130,739	14,259	15,487	25,587	29,043	39,846	44,531	19
258	276	641	662	217	220	412	465	629	685	20
1,121	1,449	1,935	2,303	401	452	571	661	972	1,114	21
890	916	2,267	2,337	753	790	1,082	1,139	1,835	1,929	22
791	862	1,493	1,586	182	186	201	229	383	414	23
495	540	1,381	1,496	259	297	530	540	788	837	24
1,482	1,457	5,573	6,591	1,212	1,422	39	50	1,252	1,372	25
4,442	4,904	8,284	8,961	831	923	2,948	3,261	3,779	4,184	26
24,517	26,479	46,549	50,213	2,758	2,986	5,635	6,204	8,393	9,189	27
2,137,214	2,253,621	3,207,408	3,368,531	220,091	231,585	492,529	524,658	712,620	756,242	28
431,097	663,605	642,582	944,432	41,321	54,861	113,042	159,107	154,363	213,968	29
10,493	18,738	15,866	26,120	2,807	3,747	4,339	7,212	7,146	10,960	30
92,679	114,566	126,082	152,487	6,292	6,964	17,349	21,696	23,641	28,660	31
69,822	83,305	90,667	105,874	4,234	4,720	15,655	17,783	19,888	22,502	32
1,937	2,108	3,336	3,508	48	48	86	89	133	137	33
606,027	882,321	878,533	1,232,421	54,701	70,339	150,471	205,888	205,172	276,227	34
20,242	20,681	30,936	31,562	1,975	2,027	5,075	5,235	7,050	7,262	35
21,482	22,276	32,300	33,427	2,046	2,123	4,772	4,967	6,818	7,090	36
34,866	35,074	54,359	54,598	5,006	5,013	8,454	8,510	13,460	13,523	37
21,407	21,740	37,353	37,801	3,358	3,384	6,372	6,524	9,730	9,908	38
3,262	3,271	6,358	6,381	393	397	663	682	1,056	1,079	39
31,256	35,125	45,793	51,408	4,367	4,978	9,112	10,984	13,479	15,962	40
6,611	7,557	11,006	12,105	1,404	1,537	2,040	2,399	3,444	3,936	41
10,625	10,902	14,990	15,306	732	739	1,488	1,516	2,220	2,255	42
2,541	2,773	4,732	5,117	378	447	584	664	962	1,111	43
2,345	3,702	5,301	7,988	282	645	571	1,013	853	1,658	44
8,641	8,977	14,602	15,172	516	521	1,511	1,587	2,027	2,108	45
38,707	40,015	58,409	60,413	3,764	3,927	8,565	8,951	12,328	12,878	46
4,831	5,193	12,364	12,784	668	682	829	874	1,497	1,557	47
748	950	871	1,172	119	143	98	201	217	344	48
11,011	18,161	16,850	26,102	948	1,360	2,815	4,208	3,764	5,568	49
849	1,060	1,384	1,811	253	577	399	498	652	1,075	50
12,420	13,211	16,659	17,626	2,089	2,163	3,847	4,094	5,935	6,256	51
3,372	3,886	5,179	6,420	826	983	1,558	1,982	2,384	2,964	52
429	721	886	2,089	48	50	101	114	148	164	53
13,005	23,916	25,283	37,571	2,387	2,616	3,373	4,725	5,760	7,341	54
248,652	279,191	395,616	436,853	31,558	34,312	62,225	69,728	93,783	104,040	55
282,537	1,285,406	1,933,263	1,938,266	133,832	135,062	279,834	281,431	413,666	416,493	56
201,864	201,864	306,428	306,428	21,141	21,141	37,753	37,753	58,894	58,894	57
134,533	134,533	203,326	203,326	12,610	12,610	24,787	24,787	37,397	37,397	58
336,397	336,397	509,754	509,754	33,751	33,751	62,540	62,540	96,290	96,290	59
20,236	20,675	30,929	31,555	1,973	2,025	5,074	5,234	7,047	7,259	60
232,655	232,672	351,901	351,950	24,125	24,126	47,449	47,469	71,574	71,596	61
4,205	4,727	8,161	9,059	1,411	1,643	2,128	2,377	3,539	4,020	62
1,078	1,078	1,122	1,122	55	55	2,498	2,501	2,553	2,555	63
8,669	32,530	11,792	39,437	539	1,383	2,660	6,442	3,199	7,825	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

			NOVA-SCOTIA-NOUVELLE-ÉCOSSE			
			Dartmouth		Halifax	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	39,875	39,875	72,076	72,076
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..		12,895		18,534
Total Number of Returns.....	3	Nombre total de déclarations.....	39,875	52,770	72,076	90,610
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	611,667	624,562	1,016,965	1,040,780
Commissions from Employment.....	5	Commissions d'emplois.....	14,514	14,862	19,213	19,391
Other Employment Earnings.....	6	Autres gains provenant d'un emploi..	428	652	1,503	1,747
Family Allowance.....	7	Allocations Familiales.....	6,514	7,146	8,073	9,104
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	11,611	13,119	23,241	24,752
Old Age Pension.....	9	Pension de vieillesse.....	4,048	6,084	15,518	20,249
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	4,592	6,068	13,432	15,761
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	17,486	18,415	39,893	41,511
Net Business Income.....	12	Revenu net d'entreprise.....	4,914	5,047	10,683	10,063
Net Professional Income.....	13	Revenu net de professions.....	7,458	7,612	49,176	50,200
Net Commission Income.....	14	Revenu net de commissions.....	1,203	1,398	2,806	2,935
Net Farming Income.....	15	Revenu net d'agriculture.....	4	93	267	274
Net Fishing Income.....	16	Revenu net de pêche.....	1,192	1,268	2,394	2,452
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	12,044	13,087	51,279	60,723
Bond Interest.....	18	Intérêt obligataire.....	4,314	4,858	13,029	14,099
Bank Interest.....	19	Intérêt bancaire.....	25,288	27,670	79,682	86,404
Mortgage Interest.....	20	Intérêt hypothécaire.....	160	176	967	1,035
Income from Trusts.....	21	Revenu de fiducies.....	531	576	4,773	5,463
Annuity Income.....	22	Revenu de rentes.....	766	805	3,515	3,720
Other Canadian Investment Income.....	23	Autres placements au Canada.....	240	296	1,505	1,709
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	456	459	1,996	2,206
Net Rental Income.....	25	Revenu net de location.....	1,525	1,680	5,141	5,814
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	2,154	2,181	10,534	11,372
Miscellaneous Income.....	27	Revenus divers.....	12,474	13,503	27,519	29,086
Total Income Assessed.....	28	Total du revenu imposé.....	742,523	768,071	1,392,284	1,448,673
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	126,379	167,251	228,137	286,853
Age Exemption.....	30	Exemption en raison d'âge.....	3,295	5,229	13,058	17,218
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent..	23,286	24,686	33,452	35,371
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	13,466	14,318	18,486	20,048
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	463	517	280	287
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	166,889	212,001	293,413	359,776
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	7,006	7,106	11,968	12,157
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	7,747	7,939	12,804	13,104
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	18,989	19,003	32,494	32,557
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	10,865	10,974	23,100	23,295
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	2,018	2,077	3,669	3,758
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	10,901	12,265	23,976	27,061
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	3,334	3,599	7,439	8,036
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	2,001	2,017	4,472	4,524
Education Deduction.....	43	Déduction relative aux études.....	711	746	1,967	2,183
Tuition Fees.....	44	Frais de scolarité.....	1,239	2,037	3,923	5,655
Child Care Expenses.....	45	Frais de garde d'enfants.....	1,410	1,525	2,108	2,282
General Expense Allowance.....	46	Allocation pour frais généraux.....	13,802	14,196	23,093	23,745
Other Expenses of Employment.....	47	Autres frais professionnels.....	3,829	3,853	4,226	4,273
Disability Deduction.....	48	Déduction pour invalidité.....	169	177	652	705
Standard Deductions.....	49	Déductions uniformes.....	3,361	4,629	5,790	7,555
Medical Claims.....	50	Réclamations de frais médicaux.....	369	521	2,800	4,878
Charitable Donations.....	51	Dons de charité.....	3,171	3,234	8,333	8,612
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	1,554	1,896	3,692	4,091
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	463	633	920	2,036
Other Deductions.....	54	Autres déductions.....	7,794	8,248	22,251	27,862
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	100,733	106,676	199,678	218,375
Taxable Income Assessed.....	56	Revenu imposable établi.....	474,902	476,068	899,193	907,193
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	78,533	78,533	152,100	152,100
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	46,116	46,116	88,637	88,637
Total Net Tax Payable.....	59	Impôt total net à payer.....	124,648	124,648	240,737	240,737
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	6,997	7,097	11,968	12,157
Basic Federal Tax.....	61	Impôt fédéral de base.....	88,204	88,215	169,445	169,445
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	3,010	3,184	12,815	14,444
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	24	24	61	6
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	1,397	3,973	1,725	4,681

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NOVA SCOTIA (Concluded)-NOUVELLE-ÉCOSSE (Fin)								N.B.-N.-B.		P O I S S E M E
Sydney & Glace Bay		Truro		Other Areas-Autres endroits		TOTAL		Fredericton		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
43,037	43,037	11,047	11,047	189,360	189,360	355,395	355,395	28,075	28,075	1
	18,731		4,051		85,046		139,257		8,046	2
43,037	61,768	11,047	15,098	189,360	274,406	355,395	494,652	28,075	36,121	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
521,726	536,720	131,031	135,325	2,165,174	2,243,998	4,446,564	4,581,386	391,345	400,510	4
5,554	5,674	2,775	2,873	20,435	20,741	62,490	63,542	7,693	7,815	5
395	910	130	162	2,384	3,824	4,840	7,296	555	562	6
7,713	8,934	1,713	2,018	37,173	42,639	61,186	69,841	4,703	5,343	7
31,830	34,963	4,550	5,241	123,440	136,023	194,672	214,099	9,233	10,198	8
7,195	11,029	2,726	4,080	32,204	54,895	61,691	96,338	5,588	7,704	9
8,685	12,767	2,360	3,138	27,580	43,467	56,649	81,200	5,067	5,725	10
16,582	19,637	5,486	6,233	78,118	86,598	157,564	172,394	15,443	16,421	11
7,083	7,354	4,627	4,687	64,458	67,438	91,765	94,591	5,910	5,913	12
12,637	12,704	4,687	4,708	44,908	45,489	118,866	120,712	13,083	13,191	13
754	814	545	590	5,403	5,601	10,711	11,339	865	921	14
81-	114-	663	622	8,941	7,296	9,248	7,435	24-	68-	15
2,619	2,664	39	39	109,194	110,322	115,438	116,746	131	132	16
7,219	8,538	6,171	7,191	61,433	73,493	138,146	163,033	15,131	17,861	17
4,871	5,228	1,651	1,796	21,958	25,007	45,824	50,987	5,616	6,001	18
29,243	31,072	11,999	13,070	150,161	168,219	296,373	326,436	26,378	28,977	19
78	85	120	126	1,495	1,715	2,820	3,136	293	318	20
1,262	1,287	444	568	3,001	3,523	10,012	11,417	873	988	21
1,062	1,080	419	473	4,365	5,196	10,126	11,274	902	921	22
230	239	183	199	1,714	1,886	3,873	4,328	307	322	23
266	276	157	164	3,400	3,553	6,275	6,657	528	535	24
45	128	165	129	272-	554-	6,730-	7,793-	114-	507-	25
598	625	1,257	1,275	11,291	12,053	25,834	27,506	1,144	1,178	26
5,097	6,432	2,398	2,680	44,156	48,082	91,643	99,783	6,790	7,765	27
672,663	709,046	186,297	197,388	3,022,112	3,210,504	6,015,880	6,333,681	517,439	538,726	28
36,415	195,792	35,013	47,855	599,946	869,103	1,125,890	1,566,854	88,826	114,188	29
6,193	9,445	2,270	3,442	27,489	46,361	52,305	81,696	4,758	6,679	30
30,749	33,817	6,356	7,094	130,710	151,274	224,553	252,242	15,529	16,423	31
20,590	22,432	3,848	4,379	83,722	93,426	140,112	154,602	10,570	11,533	32
800	802	38	39	947	1,207	2,528	2,851	177	177	33
194,747	262,288	47,525	62,809	842,814	1,161,371	1,545,388	2,058,245	119,859	149,000	34
6,636	6,763	1,714	1,749	30,360	31,081	57,684	58,857	4,686	4,768	35
7,055	7,272	1,724	1,785	29,881	31,020	59,211	61,121	4,933	5,055	36
10,891	11,026	2,968	2,970	50,672	51,127	116,013	116,684	13,207	13,227	37
6,587	6,621	3,189	3,209	36,185	36,499	79,925	80,598	8,414	8,474	38
783	793	280	282	4,536	4,642	11,287	11,553	809	811	39
10,514	11,743	3,574	4,163	50,755	60,575	99,719	115,806	9,202	10,559	40
3,454	4,432	1,034	1,274	14,977	17,764	30,238	35,104	2,632	3,038	41
3,669	3,749	432	446	9,608	9,729	20,182	20,464	1,482	1,498	42
645	808	217	240	2,898	3,307	6,438	7,283	793	918	43
443	1,722	234	498	2,884	6,931	8,722	16,843	942	1,831	44
2,418	2,655	338	340	8,224	9,162	14,499	15,964	1,064	1,186	45
13,140	13,594	3,176	3,294	53,676	55,982	106,886	110,816	9,040	9,298	46
1,618	1,630	1,213	1,249	9,186	9,309	20,073	20,314	2,320	2,335	47
705	737	20	85	805	1,255	2,351	2,962	158	269	48
3,433	5,257	876	1,264	15,837	24,042	29,297	42,744	2,077	2,848	49
391	544	259	545	2,322	3,847	6,142	10,335	509	847	50
3,800	3,967	1,292	1,351	16,368	17,626	32,964	34,789	5,705	5,883	51
1,990	2,432	729	919	8,101	10,864	16,065	20,203	1,541	1,766	52
68	73	102	102	255	547	1,808	3,390	114	180	53
3,520	3,900	2,104	2,816	22,414	28,759	58,083	71,584	4,019	4,529	54
81,757	89,718	25,475	28,582	369,945	414,063	777,587	857,414	73,647	79,321	55
96,160	397,668	113,297	114,147	1,809,356	1,820,756	3,692,908	3,715,831	323,932	326,895	56
61,560	61,560	17,823	17,823	275,377	275,377	585,392	585,392	52,691	52,691	57
36,984	36,984	10,678	10,678	167,548	167,548	349,963	349,963	31,062	31,062	58
98,544	98,544	28,501	28,501	442,925	442,925	935,355	935,355	83,752	83,752	59
6,635	6,763	1,714	1,749	30,350	31,070	57,664	58,834	4,684	4,766	60
70,710	70,724	20,380	20,382	320,372	320,421	669,110	669,194	59,339	59,353	61
1,802	2,049	1,541	1,715	15,323	17,466	34,490	38,860	3,782	4,348	62
76	76	118	118	3,634	3,634	3,913	3,913	78	78	63
1,879	6,795	465	1,363	10,125	31,328	15,591	48,144	867	2,548	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

				NEW BRUNSWICK (Cont'd)-NOUVEAU-BRUNSWICK (Suite)			
				Moncton		Saint John-Saint-Jean	
				Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
ITEM		POSTE					
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	32,537	32,537	37,118	37,118
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		11,632		14,348
Total Number of Returns.....	3	Nombre total de déclarations.....	3	32,537	44,169	37,118	51,466
Sources of Income				\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	407,919	419,757	514,931	530,283
Commissions from Employment.....	5	Commissions d'emplois.....	5	13,999	14,059	6,413	6,483
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	953	1,337	454	767
Family Allowance.....	7	Allocations Familiales.....	7	4,523	5,389	5,607	6,583
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	15,221	16,896	13,392	15,041
Old Age Pension.....	9	Pension de vieillesse.....	9	6,923	10,716	8,665	13,246
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	5,731	7,803	7,134	9,500
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	17,195	19,788	13,742	15,423
Net Business Income.....	12	Revenu net d'entreprise.....	12	5,460	5,702	5,475	5,177
Net Professional Income.....	13	Revenu net de professions.....	13	13,747	13,648	13,605	13,640
Net Commission Income.....	14	Revenu net de commissions.....	14	2,063	2,144	1,079	1,140
Net Farming Income.....	15	Revenu net d'agriculture.....	15	107	80-	197-	216-
Net Fishing Income.....	16	Revenu net de pêche.....	16	2	2	183	183
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	12,607	15,577	19,503	22,496
Bond Interest.....	18	Intérêt obligataire.....	18	5,174	5,502	8,675	9,319
Bank Interest.....	19	Intérêt bancaire.....	19	28,727	32,021	39,878	42,947
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	428	438	161	209
Income from Trusts.....	21	Revenu de fiducies.....	21	989	1,134	1,330	1,560
Annuity Income.....	22	Revenu de rentes.....	22	618	641	1,300	1,351
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	457	464	351	378
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	197	197	382	438
Net Rental Income.....	25	Revenu net de location.....	25	711-	869-	2,150-	2,606-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	2,214	2,203	2,372	2,417
Miscellaneous Income.....	27	Revenus divers.....	27	6,730	7,523	9,558	10,348
Total Income Assessed.....	28	Total du revenu imposé.....	28	551,271	581,990	671,842	706,105
Personal Exemptions							
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	103,062	139,774	117,442	162,925
Age Exemption.....	30	Exemption en raison d'âge.....	30	5,807	9,084	7,150	10,959
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent..	31	17,817	21,296	21,154	23,145
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	11,047	12,347	11,979	13,550
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	184	184	165	167
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	137,917	182,686	157,891	210,746
Deductions							
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	5,061	5,163	6,067	6,179
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	5,444	5,597	6,554	6,745
Registered Pension Plan Contributions ..	37	Contributions à un régime enregistré de pensions.....	37	12,134	12,339	11,401	11,440
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	7,910	7,947	10,742	10,878
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	1,039	1,051	1,568	1,619
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	9,638	11,288	11,397	13,154
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	3,169	3,909	2,957	3,621
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	1,860	1,897	3,210	3,277
Education Deduction.....	43	Déduction relative aux études.....	43	761	870	589	670
Tuition Fees.....	44	Frais de scolarité.....	44	766	1,549	738	1,564
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	2,152	2,228	1,786	1,849
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	9,701	10,030	12,025	12,448
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	5,003	5,037	1,345	1,376
Disability Deduction.....	48	Déduction pour invalidité.....	48	291	321	242	404
Standard Deductions.....	49	Déductions uniformes.....	49	2,543	3,635	2,893	4,258
Medical Claims.....	50	Réclamations de frais médicaux.....	50	505	1,085	822	1,337
Charitable Donations.....	51	Dons de charité.....	51	4,678	4,964	5,871	6,153
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	2,123	2,492	1,674	2,102
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	223	278	44	91
Other Deductions.....	54	Autres déductions.....	54	5,162	8,422	6,206	7,841
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	80,164	90,101	88,130	97,007
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	333,191	334,380	425,821	428,604
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	52,886	52,886	69,311	69,311
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	31,295	31,295	40,845	40,845
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	84,181	84,181	110,155	110,155
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	5,047	5,149	6,067	6,178
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	60,140	60,141	78,005	78,007
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	3,151	3,376	4,874	5,426
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	61	61	27	27
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	1,403	3,701	1,497	4,497

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NEW BRUNSWICK (Concluded)-NOUVEAU-BRUNSWICK (Fin)				QUEBEC-QUÉBEC						P O S T E T E
Other Areas-Autres endroits		TOTAL		Cap-de-la-Madeleine		Chicoutimi		Drummondville		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
181,790	181,790	279,520	279,520	14,031	14,031	21,698	21,698	17,278	17,278	1
	82,990		117,016		7,105		12,676		10,840	2
181,790	264,780	279,520	396,536	14,031	21,136	21,698	34,374	17,278	28,118	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
079,186	2,151,453	3,393,382	3,502,003	209,505	220,475	367,341	386,473	213,897	227,581	4
21,967	22,084	50,071	50,441	1,568	1,629	9,686	9,772	6,245	6,847	5
3,526	4,057	5,489	6,723	366	436	716	844	2,459	2,524	6
36,460	42,363	51,293	59,678	1,914	2,723	3,549	4,032	2,638	3,630	7
204,641	221,691	242,487	263,827	11,800	14,110	12,414	14,414	10,761	14,756	8
23,486	44,574	44,663	76,240	1,390	3,173	1,543	4,328	1,402	3,571	9
22,951	36,416	40,883	59,445	1,221	2,625	2,505	5,160	2,627	4,272	10
57,168	65,215	103,548	116,847	1,620	2,519	5,244	7,236	1,775	1,886	11
48,956	50,240	65,801	67,031	3,290	4,383	8,590	8,871	7,274	8,158	12
34,647	35,027	75,082	75,506	3,403	3,132	14,010	14,251	6,921	7,362	13
4,418	4,629	8,426	8,834	1,217	1,217	815	828	1,146	1,196	14
4,861	4,398	4,745	4,031			240	660	446	744	15
21,742	21,947	22,058	22,265							16
46,807	54,544	94,049	110,478	1,141	1,236	3,991	4,573	3,457	4,401	17
17,067	18,499	36,531	39,321	647	1,122	2,238	2,615	3,155	3,515	18
119,081	133,236	214,063	237,180	8,723	10,889	13,548	16,873	16,615	20,106	19
958	1,069	1,841	2,034	443	445	324	379	959	992	20
1,796	1,998	4,989	5,681	30	30	447	447	251	261	21
3,055	3,363	5,875	6,276	160	163	245	292	622	664	22
1,660	1,836	2,775	3,000	54	61	228	228	584	584	23
951	1,191	2,058	2,362			190	197	12	27	24
1,497	1,592	4,476	5,577	581	1,028	522	769	1,496	1,216	25
7,932	8,682	13,662	14,480	257	281	758	797	1,409	1,605	26
31,781	36,220	54,859	61,856	1,393	2,223	5,544	6,999	5,590	6,230	27
793,600	2,963,139	4,534,151	4,789,960	249,564	271,850	453,644	489,499	291,741	322,126	28
576,026	838,868	885,355	1,255,755	44,478	67,001	68,783	108,961	54,771	89,134	29
20,283	38,760	37,998	65,483	1,198	2,843	1,382	3,810	1,216	2,928	30
115,280	135,345	169,780	196,209	10,136	11,375	18,257	20,756	9,947	13,197	31
80,282	90,437	113,878	127,867	4,915	6,085	8,968	10,010	6,550	8,022	32
454	559	980	1,086			12	13	17	17	33
792,325	1,103,968	1,207,992	1,646,400	60,728	87,304	97,401	143,550	72,501	113,298	34
26,702	27,373	42,516	43,483	2,556	2,710	4,283	4,475	2,986	3,174	35
27,699	28,693	44,630	46,091	2,601	2,755	4,347	4,549	2,974	3,152	36
47,638	48,010	84,380	85,016	4,668	4,774	10,893	11,167	3,697	3,780	37
32,003	32,453	59,068	59,753	3,404	3,433	5,073	5,114	5,376	5,435	38
4,975	5,161	8,390	8,642	1,070	1,070	1,434	1,443	733	747	39
44,386	52,048	74,624	87,049	3,667	4,883	5,483	6,987	5,608	7,352	40
11,285	14,401	20,043	24,969	504	787	1,045	1,685	561	646	41
11,313	11,477	17,864	18,149	2,151	2,197	3,443	3,587	1,438	1,509	42
2,654	2,997	4,798	5,455	336	439	524	727	709	790	43
2,580	5,164	5,026	10,108	81	275	596	1,006	195	260	44
10,450	11,217	15,452	16,479	384	445	1,585	1,875	583	659	45
50,682	52,586	81,449	84,362	5,042	5,360	8,193	8,719	5,428	5,826	46
10,033	10,158	18,700	18,906	140	202	2,533	2,565	1,811	1,816	47
800	1,042	1,491	2,036			18	44	356	604	48
14,867	22,830	22,381	33,571	1,303	2,013	1,989	3,235	1,612	2,679	49
1,571	2,226	3,407	5,494	36	42	231	250	52	73	50
20,462	22,008	36,716	39,008	416	420	680	729	621	671	51
6,465	8,147	11,803	14,508	447	731	1,323	1,693	726	791	52
447	1,022	828	1,571	70	143	88	404	101	335	53
18,825	30,558	34,212	51,350	3,273	4,671	2,907	6,773	2,871	4,627	54
345,838	389,572	587,778	656,000	32,150	37,355	56,666	67,027	38,440	44,928	55
555,438	1,664,504	2,738,383	2,754,383	156,686	160,065	299,577	303,480	180,801	184,579	56
250,615	250,615	425,502	425,502	25,271	25,271	51,919	51,919	28,826	28,826	57
152,213	152,213	255,414	255,414	94	94			79	79	58
402,828	402,828	680,917	680,917	25,364	25,364	51,919	51,919	28,905	28,905	59
26,650	27,321	42,447	43,415	19	19		8	25	25	60
291,791	292,020	489,275	489,521	28,598	28,848	57,693	57,954	32,834	33,086	61
11,651	13,129	23,458	26,279	285	299	994	1,100	864	1,048	62
2,411	2,414	2,577	2,580			25	50		38	63
9,857	31,038	13,624	41,783	449	1,825	465	3,574	624	3,220	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

			QUEBEC (Continued)-Q UÉBEC (Suite)			
			Granby		Grand Mère	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Ret Toute
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	18,751	18,751	4,973
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		9,119	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	18,751	27,870	4,973
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	242,144	260,062	78,962
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,815	4,895	133
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	1,779	2,113	
Family Allowance.....	7	Allocations Familiales.....	7	2,674	3,108	557
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	9,902	11,706	4,154
Old Age Pension.....	9	Pension de vieillesse.....	9	2,428	5,374	191
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	2,707	4,437	484
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	4,237	5,375	1,456
Net Business Income.....	12	Revenu net d'entreprise.....	12	9,270	9,760	4,345
Net Professional Income.....	13	Revenu net de professions.....	13	6,016	6,267	602
Net Commission Income.....	14	Revenu net de commissions.....	14	1,021	1,080	160
Net Farming Income.....	15	Revenu net d'agriculture.....	15	237	535	58
Net Fishing Income.....	16	Revenu net de pêche.....	16			
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	4,632	5,954	618
Bond Interest.....	18	Intérêt obligataire.....	18	3,677	4,391	1,724
Bank Interest.....	19	Intérêt bancaire.....	19	16,211	19,381	5,291
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	1,076	1,242	66
Income from Trusts.....	21	Revenu de fiducies.....	21	394	405	2
Annuity Income.....	22	Revenu de rentes.....	22	627	682	255
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	251	287	6
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	25	25	12
Net Rental Income.....	25	Revenu net de location.....	25	910	937	92
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	1,444	1,783	257
Miscellaneous Income.....	27	Revenus divers.....	27	4,629	5,852	1,284
Total Income Assessed.....	28	Total du revenu imposé.....	28	321,106	355,650	100,524
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	59,441	88,348	15,764
Age Exemption.....	30	Exemption en raison d'âge.....	30	1,966	4,376	176
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	8,953	11,940	4,314
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	5,326	5,817	1,782
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33			
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	75,689	110,485	22,036
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	3,280	3,489	997
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	3,354	3,585	1,021
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	4,066	4,171	2,113
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	6,211	6,434	2,377
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement et gains en capital.....	39	1,121	1,124	269
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	6,202	7,983	2,022
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	898	1,384	324
Education Deduction.....	42	Cotisations syndicales et prof.....	42	1,459	1,488	541
Tuition Fees.....	43	Déduction relative aux études.....	43	310	346	231
Child Care Expenses.....	44	Frais de scolarité.....	44	266	388	159
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	650	650	
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	6,156	6,682	1,760
Disability Deduction.....	47	Autres frais professionnels.....	47	1,080	1,089	2,012
Standard Deductions.....	48	Déduction pour invalidité.....	48	149	184	14
Medical Claims.....	49	Déductions uniformes.....	49	1,742	2,644	436
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	117	136	162
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	511	557	198
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	806	1,243	192
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	278	528	
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	4,660	6,288	844
	55	Total des déductions (Postes 35 à 54).....	55	43,314	50,391	15,673
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	202,103	207,333	62,815
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	32,061	32,061	10,745
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58			
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	32,061	32,061	10,745
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60			
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	36,469	36,812	11,971
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	1,158	1,416	154
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	7	65	3
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	764	2,216	52

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Hull		Jonquière		Laval		Lévis		Longueuil		P O S T E T E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
24,281	24,281	20,588	20,588	112,464	112,464	7,032	7,032	53,197	53,197	1
	9,349		12,354		49,233		4,109		23,576	2
24,281	33,630	20,588	32,942	112,464	161,697	7,032	11,141	53,197	76,773	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
386,686	400,185	361,967	375,228	1,936,603	2,016,812	103,160	108,916	843,421	881,545	4
5,500	5,701	4,419	4,567	47,839	51,921	3,459	3,459	14,158	14,467	5
361	850	1,356	1,881	2,370	3,602	185	185	1,897	2,381	6
2,580	3,089	4,510	4,954	17,218	19,923	818	1,345	7,334	9,253	7
11,366	13,354	12,847	16,050	37,190	48,118	2,620	3,360	19,881	24,339	8
2,611	5,917	1,585	4,467	9,761	20,945	829	3,439	5,022	10,465	9
3,696	5,348	2,965	5,248	12,540	20,261	1,338	2,862	5,739	10,206	10
13,757	14,303	6,167	8,947	22,512	27,168	1,928	2,291	13,631	16,196	11
4,582	5,324	4,334	4,650	50,456	54,136	3,947	4,075	9,755	11,722	12
8,230	8,340	6,192	6,395	46,617	47,691	6,544	6,781	11,478	11,839	13
1,018	1,019	927	1,095	6,943	7,938	311	313	1,546	1,798	14
172-	126-	116	435	2,191	2,342	34-	29-	106-	117-	15
										16
2,953	3,480	2,997	3,624	24,847	28,312	1,955	2,213	5,142	7,519	17
2,448	2,606	1,801	2,117	22,758	26,585	1,291	1,433	7,922	8,944	18
17,904	21,007	11,525	14,360	97,041	113,246	7,723	9,421	32,273	38,627	19
496	581	461	481	3,102	3,408	282	306	1,821	1,953	20
996	1,000	89	90	1,797	2,255	147	156	725	790	21
515	570	905	1,025	4,359	4,690	392	410	1,859	2,073	22
98	105	287	314	733	774	48	49	805	858	23
58	58	110	112	338	348	27	34	141	141	24
777-	1,015-	136-	27-	1,902-	2,877-	37	79-	2,572-	3,659-	25
433	530	449	506	9,452	9,763	413	423	3,860	4,047	26
5,242	5,956	4,050	5,070	34,185	36,693	979	1,129	15,176	18,133	27
70,577	498,181	429,922	461,588	2,388,951	2,544,052	138,396	152,490	1,000,905	1,073,518	28
76,968	106,604	65,264	104,426	356,235	511,745	22,291	35,317	168,338	243,072	29
2,160	4,970	1,483	3,982	8,162	17,311	721	2,633	4,263	8,853	30
9,343	11,925	22,232	24,243	69,785	80,365	3,331	4,578	31,266	36,389	31
6,302	6,983	11,450	12,025	40,400	43,974	2,047	2,307	14,759	16,900	32
33	33	74	74	838	845			452	463	33
94,807	130,516	100,503	144,750	475,420	654,240	28,391	44,835	219,078	305,676	34
4,516	4,657	3,933	4,090	22,462	23,412	1,375	1,447	10,060	10,468	35
4,982	5,161	4,184	4,371	22,902	24,091	1,379	1,453	10,881	11,417	36
15,166	15,326	10,266	10,296	45,932	46,226	3,091	3,136	19,560	19,727	37
5,930	5,985	5,846	5,972	48,320	48,893	2,782	2,789	13,296	13,421	38
1,466	1,468	921	922	4,452	4,748	439	439	3,793	3,931	39
6,907	8,528	5,241	6,766	38,618	47,635	3,193	3,946	14,690	18,148	40
1,850	2,348	1,027	1,680	4,530	5,685	321	372	2,521	3,422	41
2,675	2,740	5,040	5,091	10,679	11,073	793	819	4,996	5,094	42
528	627	856	992	3,157	3,954	266	325	964	1,299	43
651	835	311	541	1,981	3,295	131	235	1,096	1,642	44
608	614	1,732	1,759	2,182	2,708	383	383	2,265	2,279	45
8,831	9,201	7,727	8,130	42,198	44,553	2,483	2,647	19,592	20,689	46
1,136	1,242	1,582	1,586	16,926	18,537	1,587	1,588	4,386	5,421	47
56	82	53	65	380	432		253	366	442	48
2,191	3,106	1,794	3,006	10,185	15,039	625	1,033	5,004	7,286	49
857	913	78	85	2,098	2,768	48	48	487	609	50
903	934	915	954	5,167	5,223	235	252	1,142	1,264	51
748	858	762	1,237	5,028	6,825	325	392	2,245	2,864	52
57	57	212	275	597	1,364			54	183	53
2,299	4,455	2,005	2,767	25,109	29,217	1,147	2,030	8,806	11,217	54
62,356	69,136	54,485	60,584	312,904	345,679	20,617	23,686	126,206	140,820	55
13,414	315,918	274,935	279,408	1,600,626	1,620,510	89,389	90,860	655,620	665,117	56
53,374	53,374	46,669	46,669	280,881	280,881	15,434	15,434	109,273	109,273	57
544	544	27	27	104	104			147	147	58
53,919	53,919	46,696	46,696	280,985	280,985	15,434	15,434	109,421	109,421	59
104	105	13	13	3	11			17	17	60
59,570	59,725	52,183	52,495	311,352	312,634	17,180	17,270	122,668	123,187	61
738	849	745	877	6,209	6,870	488	534	1,285	1,783	62
7	7	6	36	7	44	2	4	2	14	63
806	2,848	440	3,043	2,011	10,032	100	683	1,549	5,657	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC (Continued)-Q <sup>U</sup> ÉBEC (Suite)			
		Montréal		Québec	
ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	770,780	770,780	78,807	78,807
Number of Non-Taxable Returns.....	2		318,860		36,000
Total Number of Returns.....	3	770,780	1,089,640	78,807	114,877
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	11,718,666	12,242,593	1,170,243	1,231,219
Commissions from Employment.....	5	255,982	269,368	23,032	25,516
Other Employment Earnings.....	6	17,731	24,473	4,736	5,905
Family Allowance.....	7	80,804	98,782	8,647	10,190
Unemployment Insurance Benefits.....	8	268,297	347,622	39,610	46,296
Old Age Pension.....	9	144,758	287,975	15,147	30,531
CPP or QPP Benefits.....	10	151,262	238,325	16,577	25,464
Other Pensions or Superannuation.....	11	273,679	326,601	43,888	51,278
Net Business Income.....	12	171,490	185,804	19,241	20,602
Net Professional Income.....	13	455,150	466,143	47,725	48,332
Net Commission Income.....	14	51,254	54,781	4,568	4,805
Net Farming Income.....	15	2,555	4,251	1,210	915
Net Fishing Income.....	16	720	600		
Taxable Amount of Dividends.....	17	354,339	419,580	23,694	28,472
Bond Interest.....	18	257,411	285,417	24,250	26,444
Bank Interest.....	19	1,065,988	1,205,794	82,095	94,249
Mortgage Interest.....	20	25,895	27,911	2,683	3,327
Income from Trusts.....	21	72,373	77,024	3,206	3,463
Annuity Income.....	22	49,924	53,603	3,688	3,718
Other Canadian Investment Income.....	23	16,762	18,131	915	1,176
Foreign Investment Income.....	24	43,747	46,804	718	734
Net Rental Income.....	25	6,014	5,064	256	1,283
Net Taxable Capital Gains.....	26	129,715	139,260	7,298	7,663
Miscellaneous Income.....	27	240,833	278,535	24,896	29,962
Total Income Assessed.....	28	15,850,237	17,095,937	1,565,902	1,697,140
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	2,439,761	3,446,808	249,319	363,580
Age Exemption.....	30	120,077	238,879	13,036	25,667
Married or Equivalent Exemption.....	31	342,923	414,256	46,652	54,082
Wholly Dependent Children.....	32	186,590	213,965	20,409	23,380
Other Dependents Exemption.....	33	17,344	18,336	492	492
Total Personal Exemptions.....	34	3,106,694	4,332,244	329,908	467,201
Deductions	Déductions				
CPP or QPP Contributions.....	35	138,321	144,490	13,995	14,706
Unemployment Insurance Premiums.....	36	144,724	151,916	14,908	15,610
Registered Pension Plan Contributions.....	37	259,326	262,990	39,860	40,689
Retirement Savings Plan Premiums.....	38	311,366	315,750	24,438	24,781
Registered Home Ownership.....	39	43,734	45,089	4,253	4,269
Interest, Dividends and Capital Gains Deduction.....	40	307,924	380,739	28,492	35,359
Pension Income Deduction.....	41	51,475	72,499	7,473	10,168
Union and Professional Dues.....	42	63,504	65,786	9,812	10,063
Education Deduction.....	43	17,359	23,582	1,917	2,545
Tuition Fees.....	44	17,412	33,181	1,340	2,303
Child Care Expenses.....	45	17,117	18,531	1,857	2,149
General Expense Allowance.....	46	265,692	280,645	26,974	28,718
Other Expenses of Employment.....	47	66,614	72,051	5,070	6,358
Disability Deduction.....	48	4,174	6,449	552	830
Standard Deductions.....	49	66,967	97,879	6,829	10,312
Medical Claims.....	50	26,476	37,837	1,380	1,757
Charitable Donations.....	51	64,832	68,134	4,683	5,153
Eligible Deductions Transferred from Spouse.....	52	34,107	45,511	4,054	4,572
Allowable Investment Loss.....	53	5,123	11,922	57	209
Other Deductions.....	54	255,300	340,595	20,530	39,067
Total Deductions (Item 35-54).....	55	2,161,548	2,475,575	218,474	259,618
Taxable Income Assessed.....	56	10,581,984	10,759,456	1,017,521	1,032,472
Net Federal Tax Payable.....	57	1,875,186	1,875,186	175,661	175,661
Net Provincial Tax Payable.....	58	2,112	2,112	104	104
Total Net Tax Payable.....	59	1,877,298	1,877,298	175,765	175,765
Canada Pension Plan Contributions.....	60	370	419	17	18
Basic Federal Tax.....	61	2,077,897	2,088,067	195,609	196,457
Dividend Tax Credit.....	62	88,529	100,768	5,922	6,735
Investment Tax Credit.....	63	303	397	45	61
Child Tax Credit.....	64	19,877	60,825	1,206	6,528

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Rimouski		Rouyn & Noranda		Saint-Hyacinthe		Saint-Jean		Saint-Jérôme		P O I S E T E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
13,845	13,845	11,338	11,338	17,863	17,863	15,864	15,864	11,475	11,475	1
13,845	5,574		5,683		7,752		8,879		5,052	2
	19,419	11,338	17,021	17,863	25,615	15,864	24,743	11,475	16,527	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
225,098	234,401	186,840	196,105	254,175	269,814	228,327	241,060	159,426	165,755	4
8,964	8,978	3,683	3,718	3,143	3,181	3,890	4,013	2,698	2,711	5
494	594	895	911	246	314	581	857	205	310	6
1,609	2,001	2,207	2,737	2,269	2,751	2,188	2,739	1,621	1,804	7
6,412	8,314	6,614	8,020	7,971	9,093	6,631	9,148	5,315	5,936	8
773	2,421	1,058	2,100	2,665	7,330	1,834	4,545	1,307	3,884	9
1,419	2,760	1,843	3,026	2,968	5,239	2,015	3,393	1,475	3,595	10
2,807	3,313	1,688	2,135	2,797	3,698	2,471	3,129	1,344	1,747	11
3,237	3,638	4,146	4,571	6,696	7,159	5,510	5,895	3,986	4,559	12
9,712	9,739	3,560	3,628	7,152	7,232	7,579	7,657	5,540	5,560	13
1,766	1,766	357	372	553	641	251	338	237	203	14
101	451	27	76	230	228	230	270	15	13	15
35	35									16
3,930	4,246	2,310	2,900	5,880	8,142	4,454	5,263	1,971	2,238	17
1,413	1,502	1,453	1,697	7,006	8,033	5,010	6,176	2,712	3,163	18
11,829	13,745	8,618	9,776	18,623	22,019	11,737	13,863	9,562	11,732	19
72	72	224	238	891	1,050	929	1,009	722	758	20
229	273	252	252	392	466	315	385	200	208	21
648	648	253	264	1,238	1,402	749	822	229	234	22
88	89	241	241	205	223	112	159	57	120	23
29	29	33	33	111	120	94	97	31	31	24
537	781	972	1,116	1,162	1,209	539	191	605	875	25
62	111	836	890	2,623	2,804	1,098	1,266	757	861	26
4,610	5,671	1,821	2,147	4,883	5,244	3,191	3,911	3,907	5,200	27
285,601	305,506	229,876	246,801	333,878	367,394	289,738	315,808	203,446	221,062	28
43,610	61,280	35,941	53,957	56,626	81,200	50,286	78,432	36,376	52,391	29
644	2,174	883	1,774	2,208	5,912	1,661	3,825	1,053	3,111	30
5,448	7,060	8,226	9,767	9,570	11,377	8,234	10,483	7,488	8,867	31
4,296	4,989	4,987	5,908	5,215	5,813	4,899	5,650	3,557	3,860	32
				8	42	46	48			33
53,997	75,503	50,040	71,408	73,627	104,344	65,127	98,439	48,477	68,232	34
2,586	2,723	2,208	2,318	3,233	3,407	2,921	3,063	2,061	2,131	35
2,654	2,749	2,282	2,390	3,294	3,454	3,039	3,215	2,090	2,170	36
7,277	7,367	4,506	4,590	5,303	5,656	5,565	5,679	3,266	3,306	37
5,446	5,583	3,379	3,424	6,239	6,296	4,691	4,769	2,953	2,974	38
985	985	874	877	1,251	1,254	706	710	806	808	39
4,899	5,769	3,122	3,700	6,424	8,313	4,868	6,347	3,445	4,691	40
407	546	362	526	661	1,039	735	1,019	459	793	41
1,868	1,950	1,350	1,384	1,802	1,863	1,490	1,542	1,130	1,155	42
648	758	260	344	328	442	334	422	182	234	43
269	347	232	323	243	365	236	413	155	209	44
876	876	1,208	1,329	473	480	750	779	334	406	45
4,848	5,112	4,267	4,531	6,126	6,544	5,572	5,950	3,882	4,062	46
2,478	2,480	863	863	904	914	1,285	1,288	227	227	47
28	32	10	12	30	61	20	24	36	69	48
1,209	1,766	1,052	1,607	1,657	2,408	1,498	2,378	1,102	1,600	49
434	440	29	33	228	305	182	285	104	108	50
823	824	301	315	610	681	265	275	155	168	51
733	790	316	377	902	1,449	773	1,009	677	798	52
		30	131	68	132	86	99		121	53
1,823	5,024	1,600	3,450	5,316	10,353	2,626	3,325	1,460	2,039	54
40,372	46,268	28,250	32,525	45,090	55,415	37,642	42,592	24,572	28,068	55
191,232	193,566	151,586	153,741	215,161	220,138	186,969	190,227	130,397	132,189	56
33,243	33,243	25,945	25,945	35,666	35,666	30,833	30,833	21,204	21,204	57
		44	44	11	11	1	1	2	2	58
33,243	33,243	25,989	25,989	35,677	35,677	30,834	30,834	21,206	21,206	59
		7	10	4	4	2	2			60
37,025	37,220	28,897	29,017	40,052	40,271	34,669	34,862	23,970	24,086	61
981	1,045	577	688	1,470	1,927	1,108	1,272	492	546	62
	57			11	30	8	21		1	63
77	997	411	1,661	614	1,394	407	1,840	362	993	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

			QUEBEC (Continued)-QUÉBEC (Suite)			
			Sept-Iles		Shawinigan	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables....	11,568	11,568	8,958	8,958
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..		6,145		5,294
Total Number of Returns.....	3	Nombre total de déclarations.....	11,568	17,713	8,958	14,252
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	226,955	236,693	130,383	138,706
Commissions from Employment.....	5	Commissions d'emplois.....	984	1,035	1,073	1,118
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	28	299	512	609
Family Allowance.....	7	Allocations Familiales.....	2,211	2,788	1,045	1,203
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	10,670	13,072	5,217	6,636
Old Age Pension.....	9	Pension de vieillesse.....	51	1,156	1,306	3,417
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	441	1,771	1,403	2,606
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	1,187	1,625	2,161	2,836
Net Business Income.....	12	Revenu net d'entreprise.....	842	441	3,331	3,845
Net Professional Income.....	13	Revenu net de professions.....	3,240	3,240	3,167	3,157
Net Commission Income.....	14	Revenu net de commissions.....	141	148	150	148
Net Farming Income.....	15	Revenu net d'agriculture.....	20	20	6	3
Net Fishing Income.....	16	Revenu net de pêche.....	66	66		
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	1,690	2,173	1,457	1,641
Bond Interest.....	18	Intérêt obligataire.....	714	907	2,321	2,687
Bank Interest.....	19	Intérêt bancaire.....	6,084	7,365	7,389	9,181
Mortgage Interest.....	20	Intérêt hypothécaire.....			209	214
Income from Trusts.....	21	Revenu de fiducies.....	24	176	141	179
Annuity Income.....	22	Revenu de rentes.....	50	50	177	263
Other Canadian Investment Income....	23	Autres placements au Canada.....	29	29	128	131
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	25	25		
Net Rental Income.....	25	Revenu net de location.....	532	1,045	273	151
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	112	117	231	246
Miscellaneous Income.....	27	Revenus divers.....	1,394	2,388	1,767	2,153
Total Income Assessed.....	28	Total du revenu imposé.....	256,397	274,510	163,302	180,827
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	36,671	56,150	28,397	45,179
Age Exemption.....	30	Exemption en raison d'âge.....	40	901	1,026	2,681
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent....	5,874	7,427	7,371	8,599
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	5,179	6,222	3,007	3,320
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	7	7	39	40
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	47,769	70,707	39,840	59,819
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	2,300	2,392	1,612	1,722
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	2,498	2,617	1,711	1,827
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	4,304	4,420	3,092	3,118
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	3,649	3,671	2,454	2,674
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	648	648	299	305
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	2,936	3,714	3,059	4,050
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	257	382	505	854
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	1,417	1,464	1,162	1,190
Education Deduction.....	43	Déduction relative aux études.....	383	488	268	327
Tuition Fees.....	44	Frais de scolarité.....	272	463	89	228
Child Care Expenses.....	45	Frais de garde d'enfants.....	146	160	364	406
General Expense Allowance.....	46	Allocation pour frais généraux.....	4,629	4,894	3,085	3,329
Other Expenses of Employment.....	47	Autres frais professionnels.....	741	766	413	414
Disability Deduction.....	48	Déduction pour invalidité.....				12
Standard Deductions.....	49	Déductions uniformes.....	1,071	1,669	810	1,330
Medical Claims.....	50	Réclamations de frais médicaux.....	189	221	191	209
Charitable Donations.....	51	Dons de charité.....	242	269	278	330
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	381	381	627	1,085
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	373	492		73
Other Deductions.....	54	Autres déductions.....	1,232	2,799	1,184	2,179
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	27,668	31,910	21,254	25,661
Taxable Income Assessed.....	56	Revenu imposable établi.....	180,959	183,558	102,208	104,208
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	32,090	32,090	16,412	16,412
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	397	397		
Total Net Tax Payable.....	59	Impôt total net à payer.....	32,487	32,487	16,412	16,412
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	66	66		
Basic Federal Tax.....	61	Impôt fédéral de base.....	35,504	35,680	18,589	18,721
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	422	491	364	404
Investment Tax Credit.....	63	Dégrèvement pour investissement.....			3	3
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	193	1,641	139	987

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

QUEBEC (Concluded)-QUÉBEC (Fin)

Sherbrooke		Trois-Rivières		Valleyfield		Other Areas-Autres endroits		TOTAL		P O T E T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
34,934	34,934	24,058	24,058	12,476	12,476	1,212,710	1,212,710	2,518,969	2,518,969	1
	18,024		11,348		6,798		688,839		1,265,620	2
34,934	52,958	24,058	35,406	12,476	19,274	1,212,710	1,901,549	2,518,969	3,784,589	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
541,744	574,535	386,935	408,505	190,759	198,357	18,784,447	19,662,353	38,947,682	40,760,191	4
8,162	8,381	8,941	11,751	818	856	312,936	322,500	732,128	766,588	5
1,726	2,112	1,372	1,654	652	760	40,441	52,809	81,108	106,423	6
5,299	6,187	2,995	3,519	1,650	2,190	234,049	294,996	390,385	484,571	7
12,022	16,612	9,721	12,183	5,935	7,612	819,649	1,034,346	1,336,997	1,691,467	8
4,517	10,528	3,487	6,974	1,501	4,131	89,956	267,320	295,120	695,789	9
5,242	8,800	4,391	7,242	2,481	4,164	121,837	260,283	349,177	628,896	10
6,073	8,583	8,354	9,301	2,946	3,937	229,272	287,860	650,996	793,674	11
10,344	11,483	6,702	7,596	4,395	4,924	528,531	589,526	874,293	965,905	12
24,078	24,467	13,677	13,856	4,906	4,985	426,714	437,600	1,122,212	1,148,245	13
2,205	2,295	1,038	1,057	463	538	46,848	51,117	124,459	134,484	14
59-	154-	80	188	133	228	91,379	220,238	91,069	220,670	15
						12,206	14,138	12,961	14,773	16
10,107	12,404	6,947	7,509	2,467	2,765	223,558	272,588	694,536	831,932	17
7,667	8,592	5,343	5,860	1,927	2,300	179,550	213,068	544,438	621,135	18
31,838	37,270	24,219	28,592	10,782	12,732	892,725	1,107,250	2,408,347	2,843,760	19
1,312	1,483	262	371	733	753	37,030	42,939	80,006	89,992	20
1,579	1,673	596	673	321	356	18,676	20,841	103,181	111,404	21
1,115	1,216	999	1,030	161	167	45,325	51,051	114,497	125,389	22
532	591	93	94	193	200	13,589	15,874	36,038	40,323	23
162	186	34	35	23	23	5,343	6,215	51,269	55,292	24
3,854-	3,981-	142-	261-	409	558	37,108-	48,035-	35,566-	52,643-	25
2,324	2,586	1,470	1,560	713	775	106,079	117,992	272,051	296,126	26
10,346	12,836	3,824	6,294	3,237	3,833	257,018	326,844	639,797	774,931	27
684,481	748,686	491,339	535,579	237,605	257,143	23,480,049	25,621,712	49,917,178	54,149,317	28
110,720	167,653	76,210	112,180	39,549	61,099	3,843,546	6,025,443	7,979,344	11,985,045	29
3,687	8,360	2,891	5,809	1,265	3,522	76,967	223,267	248,163	579,016	30
20,212	23,498	18,329	20,624	8,156	9,543	863,474	1,078,006	1,539,522	1,883,580	31
12,575	13,954	7,975	8,772	4,082	4,806	520,064	619,594	885,332	1,034,316	32
44	44	9	11			4,530	4,594	23,958	25,071	33
147,237	213,510	105,414	147,397	53,055	78,972	5,308,580	7,950,903	10,676,319	15,507,028	34
6,632	7,004	4,422	4,698	2,319	2,412	228,124	242,681	467,183	492,721	35
6,950	7,306	4,730	5,030	2,375	2,472	229,061	240,666	478,942	503,031	36
15,525	15,897	12,044	12,411	3,208	3,241	458,956	465,419	941,684	955,531	37
11,524	11,820	7,577	7,622	3,141	3,180	342,545	351,043	828,014	843,487	38
2,243	2,257	734	742	555	556	58,476	60,992	131,261	135,654	39
11,604	14,581	8,567	10,735	3,870	4,992	356,067	470,215	836,908	1,068,363	40
1,376	2,225	1,247	1,698	503	1,004	45,533	67,900	124,575	179,174	41
4,433	4,588	3,177	3,256	1,413	1,450	132,946	136,739	258,718	266,599	42
689	1,269	765	1,321	263	352	22,604	29,918	53,881	71,803	43
553	1,250	280	724	132	144	15,435	26,223	42,114	75,067	44
1,197	1,230	707	714	575	607	55,191	60,866	91,167	99,969	45
12,588	13,498	8,496	9,084	4,444	4,664	427,258	452,098	885,272	936,798	46
1,986	2,042	3,346	5,633	302	303	106,544	111,577	223,966	241,180	47
75	145	105	143	40	61	4,259	6,754	10,726	16,714	48
2,992	4,761	2,075	3,185	1,154	1,820	112,073	179,740	227,369	351,198	49
693	841	619	748	79	86	15,355	17,758	50,124	65,713	50
2,073	2,155	2,072	2,112	370	391	34,720	37,428	122,212	129,514	51
1,417	2,271	1,650	1,936	546	736	52,821	75,338	111,607	153,151	52
203	885		121	52	77	8,850	18,220	16,545	36,331	53
8,802	16,407	4,618	8,724	1,625	2,117	206,855	316,563	566,893	826,237	54
93,555	112,430	67,289	80,636	26,963	30,666	2,913,672	3,368,138	6,469,159	7,448,234	55
443,689	451,742	318,637	325,192	157,588	159,732	15,257,806	15,560,750	32,771,702	33,357,986	56
74,969	74,969	55,175	55,175	26,613	26,613	2,567,565	2,567,565	5,625,015	5,625,015	57
7	7			3	3	2,672	2,672	6,348	6,348	58
74,976	74,976	55,175	55,175	26,616	26,616	2,570,237	2,570,237	5,631,363	5,631,363	59
3	3			1	1	511	561	1,161	1,282	60
83,857	84,317	61,441	61,894	29,748	29,891	2,884,424	2,910,426	6,282,199	6,324,946	61
2,524	2,958	1,736	1,853	617	666	55,777	65,192	173,439	199,491	62
18	47	2	5	2	7	4,869	14,561	5,334	15,467	63
969	4,246	401	2,280	269	1,785	36,511	181,170	68,697	299,794	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	ONTARIO			
		Barrie		Belleville	
		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	19,987	19,987	19,920	19,920
Number of Non-Taxable Returns.....	2		9,109		10,030
Total Number of Returns.....	3	19,987	29,096	19,920	29,959
<b>Sources of Income</b>	<b>Sources de revenu</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Wages and Salaries.....	4	295,869	308,804	288,732	301,200
Commissions from Employment.....	5	6,620	7,376	4,452	4,531
Other Employment Earnings.....	6	470	1,004	269	495
Family Allowance.....	7	3,010	3,283	2,692	3,471
Unemployment Insurance Benefits.....	8	5,101	5,919	6,531	10,260
Old Age Pension.....	9	4,873	6,798	5,102	8,000
CPP or QPP Benefits.....	10	3,786	5,427	4,099	6,180
Other Pensions or Superannuation.....	11	8,808	9,293	15,916	17,260
Net Business Income.....	12	3,820	4,539	3,712	3,910
Net Professional Income.....	13	7,765	7,953	9,615	9,660
Net Commission Income.....	14	1,072	975	616	610
Net Farming Income.....	15	30	289	995	980
Net Fishing Income.....	16			9	
Taxable Amount of Dividends.....	17	13,472	15,378	12,773	13,970
Bond Interest.....	18	3,169	3,689	5,091	5,870
Bank Interest.....	19	24,965	29,974	25,957	30,210
Mortgage Interest.....	20	2,970	3,307	1,774	1,990
Income from Trusts.....	21	2,191	2,314	674	730
Annuity Income.....	22	476	530	780	850
Other Canadian Investment Income.....	23	145	159	86	110
Foreign Investment Income.....	24	107	131	173	170
Net Rental Income.....	25	693	487	124	130
Net Taxable Capital Gains.....	26	3,046	3,332	1,895	2,230
Miscellaneous Income.....	27	5,368	6,266	5,529	8,250
Total Income Assessed.....	28	397,825	426,646	397,595	431,170
<b>Personal Exemptions*</b>	<b>Exemptions personnelles</b>				
Basic Personal Exemption.....	29	63,350	92,226	63,144	94,960
Age Exemption.....	30	3,865	5,677	4,202	6,710
Married or Equivalent Exemption.....	31	11,142	12,935	12,276	15,980
Wholly Dependent Children.....	32	6,863	7,270	6,586	7,610
Other Dependents Exemption.....	33	26	27	18	10
Total Personal Exemptions.....	34	85,245	118,134	86,226	125,300
<b>Deductions</b>	<b>Déductions</b>				
CPP or QPP Contributions.....	35	3,556	3,724	3,572	3,680
Unemployment Insurance Premiums.....	36	3,742	3,940	3,730	3,900
Registered Pension Plan Contributions.....	37	5,664	5,728	7,430	7,430
Retirement Savings Plan Premiums.....	38	6,377	6,467	8,486	8,590
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	699	715	876	880
Pension Income Deduction.....	40	7,216	9,442	7,754	9,910
Union and Professional Dues.....	41	1,950	2,154	2,676	3,130
Education Deduction.....	42	1,312	1,351	1,544	1,560
Tuition Fees.....	43	198	322	284	400
Child Care Expenses.....	44	253	1,240	306	970
General Expense Allowance.....	45	430	453	577	580
Other Expenses of Employment.....	46	6,691	7,069	6,868	7,230
Disability Deduction.....	47	3,046	3,077	1,501	1,520
Standard Deductions.....	48	299	327		400
Medical Claims.....	49	1,691	2,586	1,647	2,600
Charitable Donations.....	50	242	322	239	280
Eligible Deductions Transferred from Spouse.....	51	2,224	2,334	2,840	3,100
Allowable Investment Loss.....	52	1,196	1,402	1,134	1,280
Other Deductions.....	53	67	90		
Total Deductions (Item 35-54).....	54	6,101	6,785	4,312	5,230
Taxable Income Assessed.....	55	52,953	59,527	55,788	62,440
Net Federal Tax Payable.....	56	42,728	42,728	41,217	41,210
Net Provincial Tax Payable.....	57	21,876	21,876	21,103	21,100
Total Net Tax Payable.....	58	64,603	64,603	62,321	62,320
Canada Pension Plan Contributions.....	59	3,556	3,724	3,570	3,680
Basic Federal Tax Credit.....	60	47,806	48,014	46,229	46,420
Dividend Tax Credit.....	61	3,367	3,763	3,189	3,430
Investment Tax Credit.....	62	22	22	101	100
Child Tax Credit.....	63	695	1,705	470	1,710

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)											P O S I T I O N M E
Brampton		Brantford		Brockville		Burlington		Cambridge			
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations		
73,583	73,583	34,609	34,609	11,863	11,863	54,542	54,542	37,260	37,260	1	
	22,854		15,595		5,544		18,422		15,248	2	
73,583	96,437	34,609	50,204	11,863	17,407	54,542	72,964	37,260	52,508	3	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
1,304,826	1,351,933	504,601	526,222	175,921	184,232	1,028,196	1,062,465	558,761	581,280	4	
35,082	35,191	10,833	11,346	3,259	3,338	31,343	33,279	9,260	10,373	5	
1,776	2,003	1,225	1,543	1,961	1,961	1,858	3,174	642	1,250	6	
14,705	15,248	5,010	6,101	1,657	2,016	9,053	9,867	6,384	7,773	7	
10,984	12,969	10,836	12,620	2,757	2,944	7,926	10,479	7,052	8,594	8	
5,432	8,771	8,282	14,305	2,374	5,794	8,447	14,324	6,676	11,832	9	
5,186	8,938	7,552	11,552	1,674	4,195	6,885	9,104	6,110	9,315	10	
10,465	11,773	9,621	11,908	5,001	7,444	21,462	24,119	9,298	11,004	11	
19,486	20,640	7,698	8,212	2,291	2,061	16,929	16,868	8,993	10,946	12	
15,969	16,430	13,216	13,521	6,673	6,678	26,869	27,259	10,078	10,324	13	
2,267	2,315	381	1,095	1,857	1,864	1,382	1,622	1,710	1,823	14	
594	158	1,167	1,725	90	52	161	886	1,042	704	15	
39	39								8	16	
25,375	29,811	19,126	22,076	3,533	4,118	49,343	56,242	22,834	25,937	17	
7,240	7,561	9,120	10,505	2,098	2,542	10,641	11,849	5,737	6,266	18	
53,958	59,941	41,263	48,586	13,052	15,653	72,659	82,597	37,720	43,529	19	
4,985	5,745	3,077	3,956	430	670	5,076	5,268	2,640	2,884	20	
1,792	1,935	2,212	2,271	6	36	2,206	2,638	1,865	2,047	21	
877	902	1,361	2,220	941	1,014	2,590	2,994	1,462	1,543	22	
246	258	437	813	231	231	657	848	441	455	23	
542	649	382	408	343	343	2,881	2,921	356	361	24	
4,350	4,430	1,556	1,353	1,522	1,628	1,145	1,162	419	506	25	
4,076	4,103	4,065	4,376	1,005	1,048	4,275	4,473	1,472	1,674	26	
17,299	17,648	13,972	15,124	1,676	2,344	21,497	23,251	7,358	9,371	27	
538,851	1,610,528	676,990	731,839	230,349	252,205	1,330,867	1,403,590	708,311	759,782	28	
232,691	304,899	109,711	158,951	37,606	55,174	172,421	230,520	118,025	166,354	29	
4,372	7,469	6,716	12,015	2,059	5,338	7,118	12,179	5,529	9,689	30	
35,952	37,982	15,517	21,042	7,393	8,774	30,685	34,457	18,749	23,872	31	
30,666	31,333	11,022	12,618	3,489	4,259	20,012	21,347	13,855	16,302	32	
1,615	1,650	547	547			542	543	365	373	33	
305,296	383,333	143,512	205,172	50,547	73,545	230,778	299,046	156,523	216,591	34	
14,929	15,401	6,244	6,544	2,208	2,300	10,689	11,067	6,893	7,161	35	
16,481	17,179	6,607	6,928	2,263	2,366	11,126	11,611	7,316	7,641	36	
21,070	21,136	7,527	7,562	3,076	3,079	19,761	19,904	6,553	6,580	37	
22,586	22,828	12,163	12,336	3,435	3,470	28,728	28,962	11,271	11,381	38	
3,129	3,177	966	1,117	281	281	2,740	2,996	1,884	2,072	39	
22,301	25,357	13,247	17,250	4,495	6,153	22,244	27,588	13,425	15,839	40	
2,723	3,189	2,489	3,836	791	1,581	3,927	4,980	2,081	2,684	41	
5,318	5,401	2,732	2,780	658	659	3,534	3,621	2,363	2,389	42	
881	1,183	309	370	118	271	1,066	1,512	399	538	43	
2,362	4,309	474	933	97	639	1,486	3,347	598	785	44	
4,748	4,964	1,090	1,101	227	227	1,418	1,483	795	799	45	
29,036	30,419	12,048	12,673	4,199	4,431	20,482	21,475	13,211	13,887	46	
8,123	8,153	2,999	3,207	559	581	4,840	6,099	3,570	4,680	47	
420	428	162	238			424	533	154	216	48	
6,370	8,558	2,774	4,254	976	1,513	4,396	6,177	3,125	4,567	49	
1,456	1,582	373	486	149	181	968	1,174	401	781	50	
7,155	7,522	3,996	4,206	1,519	1,565	7,187	7,353	5,596	6,056	51	
1,693	2,106	1,666	2,466	1,222	1,959	3,722	4,152	2,579	2,822	52	
82	106		290			587	802	370	542	53	
10,275	11,668	6,969	9,346	1,284	2,218	18,151	20,330	7,280	8,644	54	
181,139	194,665	84,865	97,923	27,556	33,475	167,474	185,164	89,864	100,063	55	
052,417	1,065,107	448,612	456,124	152,246	154,693	932,616	944,618	461,925	469,232	56	
180,565	180,565	74,025	74,025	25,572	25,572	169,455	169,455	74,738	74,738	57	
92,178	92,178	38,070	38,070	13,163	13,163	85,307	85,307	38,633	38,633	58	
272,743	272,743	112,095	112,095	38,734	38,734	254,763	254,763	113,371	113,371	59	
14,924	15,397	6,244	6,544	2,208	2,300	10,689	11,067	6,893	7,161	60	
200,598	201,266	82,901	83,248	28,647	28,812	185,770	186,217	84,095	84,389	61	
6,342	7,304	4,768	5,351	881	985	12,331	13,656	5,707	6,359	62	
152	152	93	93			59	59	98	98	63	
2,926	6,446	844	3,498	374	1,326	480	2,203	1,341	3,561	64	

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

		ONTARIO (Continued)-ONTARIO (Suite)			
		Chatham		Cornwall	
ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retu Toutes les déclarations
Number of Taxable Returns.....	1	20,017	20,017	19,295	19,295
Number of Non-Taxable Returns.....	2		10,548		11,548
Total Number of Returns.....	3	20,017	30,565	19,295	30,843
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	277,501	293,257	290,368	306,200
Commissions from Employment.....	5	3,301	3,452	2,246	2,900
Other Employment Earnings.....	6	370	385	224	400
Family Allowance.....	7	2,615	3,124	3,081	3,800
Unemployment Insurance Benefits.....	8	10,964	12,190	8,682	9,300
Old Age Pension.....	9	6,367	8,599	2,958	5,200
CPP or QPP Benefits.....	10	4,698	6,909	2,804	3,800
Other Pensions or Superannuation.....	11	10,742	12,075	5,082	5,500
Net Business Income.....	12	5,470	5,107	4,104	5,600
Net Professional Income.....	13	10,695	10,788	8,680	8,800
Net Commission Income.....	14	865	705	70	110
Net Farming Income.....	15	5,676	5,387	144	190
Net Fishing Income.....	16				
Taxable Amount of Dividends.....	17	11,396	13,501	4,422	5,500
Bond Interest.....	18	4,530	4,864	3,565	3,800
Bank Interest.....	19	32,837	37,066	18,134	21,900
Mortgage Interest.....	20	2,221	2,386	1,882	2,100
Income from Trusts.....	21	1,375	1,606	274	280
Annuity Income.....	22	1,741	1,862	714	730
Other Canadian Investment Income.....	23	690	703	44	50
Foreign Investment Income.....	24	260	274	122	170
Net Rental Income.....	25	296	682	333	200
Net Taxable Capital Gains.....	26	2,836	3,208	784	830
Miscellaneous Income.....	27	5,627	6,491	3,187	3,700
Total Income Assessed.....	28	402,479	433,255	361,241	391,400
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	63,454	96,428	61,165	97,800
Age Exemption.....	30	5,112	7,005	2,249	4,100
Married or Equivalent Exemption.....	31	8,307	10,776	12,309	15,800
Wholly Dependent Children.....	32	5,909	6,419	7,206	8,400
Other Dependents Exemption.....	33	112	123	20	20
Total Personal Exemptions.....	34	82,894	120,751	82,950	126,220
Deductions	Déductions				
CPP or QPP Contributions.....	35	3,407	3,586	3,503	3,680
Unemployment Insurance Premiums.....	36	3,489	3,712	3,661	3,880
Registered Pension Plan Contributions.....	37	5,150	5,183	7,443	7,530
Retirement Savings Plan Premiums.....	38	7,259	7,385	5,556	5,830
Registered Home Ownership.....	39	680	682	389	530
Interest, Dividends and Capital Gains Deduction.....	40	8,604	10,745	6,651	8,450
Pension Income Deduction.....	41	1,794	2,219	1,238	1,480
Union and Professional Dues.....	42	1,356	1,381	1,728	1,800
Education Deduction.....	43	312	383	317	400
Tuition Fees.....	44	480	759	236	840
Child Care Expenses.....	45	1,131	1,200	656	670
General Expense Allowance.....	46	6,417	6,875	6,785	7,250
Other Expenses of Employment.....	47	619	687	1,502	1,510
Disability Deduction.....	48	119	133	75	120
Standard Deductions.....	49	1,530	2,519	1,609	2,700
Medical Claims.....	50	372	515	183	340
Charitable Donations.....	51	2,932	3,121	1,762	1,850
Eligible Deductions Transferred from Spouse.....	52	1,251	1,723	513	680
Allowable Investment Loss.....	53	5	227	57	110
Other Deductions.....	54	3,917	5,014	1,549	2,710
Total Deductions (Item 35-54).....	55	50,825	58,050	45,415	52,480
Taxable Income Assessed.....	56	268,761	273,137	232,877	236,050
Net Federal Tax Payable.....	57	44,563	44,563	38,515	38,515
Net Provincial Tax Payable.....	58	23,007	23,007	19,915	19,915
Total Net Tax Payable.....	59	67,570	67,570	58,430	58,430
Canada Pension Plan Contributions.....	60	3,407	3,586	3,503	3,680
Basic Federal Tax.....	61	50,085	50,282	43,391	43,550
Dividend Tax Credit.....	62	2,845	3,263	1,076	1,310
Investment Tax Credit.....	63	295	295	19	19
Child Tax Credit.....	64	694	2,718	483	2,120

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Guelph		Hamilton		Kingston		Kitchener & Waterloo		London		P O T E T M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
35,451	35,451	137,094	137,094	37,026	37,026	87,444	87,444	121,192	121,192	1
	16,318		65,829		20,435		37,307		47,301	2
35,451	51,769	137,094	202,923	37,026	57,461	87,444	124,751	121,192	168,493	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
528,919	555,264	2,080,816	2,175,242	539,667	567,706	1,375,048	1,444,149	1,806,255	1,888,280	4
10,694	10,906	21,583	26,333	13,198	13,475	36,171	36,744	49,890	52,038	5
1,030	1,273	7,781	9,384	2,422	3,749	2,475	2,788	9,662	10,610	6
5,111	5,854	19,798	24,478	5,181	6,968	14,417	15,467	15,694	18,265	7
7,453	9,419	35,184	46,041	8,741	11,175	17,014	20,731	40,749	47,452	8
8,791	12,344	32,122	53,887	9,320	14,475	17,452	27,265	27,988	41,244	9
7,088	9,103	26,159	39,380	7,882	11,128	15,158	23,442	24,097	32,784	10
12,985	14,399	55,591	68,718	25,405	28,097	28,140	31,807	72,570	80,998	11
11,099	11,979	23,477	26,438	9,002	9,529	14,424	14,894	30,469	31,403	12
15,610	15,950	47,794	48,683	23,276	24,278	38,767	39,781	66,109	68,678	13
1,103	1,304	3,897	4,317	2,598	2,676	3,839	3,964	5,434	6,185	14
250	10-	124	555-	138	49	3,554	3,625	293	208	15
								18	18	16
23,800	27,093	69,134	79,559	24,985	29,018	67,921	79,756	75,494	88,647	17
9,386	10,610	26,797	29,607	10,298	11,626	15,543	17,719	26,548	30,366	18
47,247	54,288	190,669	219,467	51,933	59,928	109,924	127,658	158,263	178,456	19
4,192	4,757	7,625	9,432	2,235	2,484	4,210	5,296	6,678	7,829	20
2,800	2,975	8,664	9,783	3,842	4,113	3,002	3,310	11,133	11,895	21
2,049	2,158	5,570	5,742	1,592	1,634	4,442	4,690	8,113	8,871	22
522	524	2,113	2,173	1,023	1,166	919	1,007	1,921	1,988	23
1,018	1,031	3,904	4,245	979	1,188	3,195	3,253	5,013	5,101	24
561-	1,246-	4,842	5,132	1,192-	1,774-	373	35	1,397-	3,221-	25
3,454	3,755	10,428	11,128	3,411	3,695	7,028	7,251	10,557	11,229	26
12,465	15,039	51,411	57,571	14,807	16,748	22,556	26,192	44,837	50,755	27
716,506	768,766	2,735,483	2,956,183	760,742	823,134	1,805,572	1,940,824	2,496,387	2,670,077	28
112,376	162,951	433,734	640,998	117,183	181,962	276,745	394,404	383,754	533,411	29
7,094	9,973	26,585	44,166	7,851	12,316	14,472	22,831	23,720	34,780	30
14,283	17,251	72,967	89,637	19,708	26,186	43,573	49,586	55,052	70,637	31
10,846	12,469	42,858	51,573	11,550	14,125	31,133	32,551	35,741	39,820	32
74	84	2,566	2,585	429	434	722	729	1,380	1,892	33
144,673	202,728	578,711	828,960	156,722	235,023	366,644	500,102	499,647	680,540	34
6,307	6,575	24,578	25,692	6,460	6,768	16,060	16,838	21,375	22,365	35
6,728	7,092	25,933	27,379	6,804	7,218	17,277	18,222	22,835	24,044	36
11,369	11,429	33,664	33,728	17,814	17,899	26,017	26,230	40,075	40,175	37
13,971	14,141	48,317	49,645	14,314	14,458	33,638	34,405	45,472	46,138	38
2,431	2,438	7,501	7,617	1,346	1,519	5,820	6,474	4,409	4,759	39
15,015	18,914	55,724	70,197	13,834	17,666	35,078	44,152	46,806	56,304	40
3,005	3,674	11,806	15,849	4,709	5,655	5,731	7,444	12,591	15,740	41
2,375	2,390	10,966	11,180	2,635	2,736	5,713	5,946	8,651	8,817	42
800	1,410	2,103	3,031	1,005	1,476	1,316	2,237	2,212	3,420	43
1,119	3,470	3,816	7,980	987	2,763	3,082	8,351	3,887	7,956	44
1,153	1,172	4,209	4,597	1,302	1,384	2,440	2,615	3,858	4,555	45
12,135	12,924	48,172	51,014	12,212	13,048	31,055	33,046	40,816	43,234	46
2,199	2,226	5,879	7,421	4,423	4,564	6,440	6,766	10,800	11,881	47
137	242	845	1,154	77	93	479	1,049	474	1,088	48
2,857	4,427	11,217	17,531	2,927	4,879	6,706	10,266	9,616	14,073	49
317	660	2,138	3,946	756	1,008	1,961	2,410	1,661	3,540	50
4,739	4,953	17,231	18,511	5,311	5,529	15,928	16,700	18,018	19,031	51
1,880	2,123	7,116	10,330	2,627	3,197	4,324	5,531	7,250	8,905	52
299	428	364	935		268	1,533	2,240	1,181	1,963	53
6,376	7,815	24,036	30,264	7,926	11,721	22,705	26,386	26,921	34,404	54
95,213	108,504	345,615	398,001	107,585	123,851	243,303	277,310	328,907	372,390	55
476,619	483,097	1,811,158	1,839,199	496,435	504,616	1,195,625	1,219,152	1,667,832	1,695,056	56
79,544	79,544	303,269	303,269	83,560	83,560	198,492	198,492	283,717	283,717	57
40,804	40,804	155,641	155,641	42,734	42,734	101,691	101,691	145,202	145,202	58
120,348	120,348	458,910	458,910	126,295	126,295	300,183	300,183	428,919	428,919	59
6,303	6,572	24,577	25,691	6,460	6,768	16,060	16,838	21,374	22,362	60
88,959	89,178	338,576	340,010	93,086	93,446	221,391	222,324	316,177	317,328	61
5,949	6,598	17,276	19,153	6,242	6,984	16,976	19,418	18,868	21,357	62
158	159	16	16	2	2	148	148	347	347	63
1,053	3,156	3,483	13,489	1,061	4,149	2,215	8,077	3,955	10,188	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

		ONTARIO (Continued)-ONTARIO (Suite)			
		Mississauga		Niagara Falls	
ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Ret Toute déclara
Number of Taxable Returns.....	1	156,774	156,774	30,502	30,502
Number of Non-Taxable Returns.....	2		46,861		1,112
Total Number of Returns.....	3	156,774	203,635	30,502	44,614
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	2,773,587	2,871,169	463,437	490,000
Commissions from Employment.....	5	114,389	115,535	12,475	13,000
Other Employment Earnings.....	6	4,531	4,982	1,442	1,500
Family Allowance.....	7	26,101	28,285	4,321	4,500
Unemployment Insurance Benefits.....	8	26,999	31,220	10,309	12,000
Old Age Pension.....	9	15,937	21,909	8,802	12,000
CPP or QPP Benefits.....	10	16,445	19,202	7,235	10,000
Other Pensions or Superannuation.....	11	34,257	36,145	19,898	23,000
Net Business Income.....	12	39,541	40,199	8,581	9,000
Net Professional Income.....	13	55,009	56,821	10,003	10,000
Net Commission Income.....	14	6,656	7,019	1,112	1,112
Net Farming Income.....	15	457	1,039	34	34
Net Fishing Income.....	16	9	9		
Taxable Amount of Dividends.....	17	109,173	124,901	14,584	16,000
Bond Interest.....	18	24,021	26,083	6,414	6,414
Bank Interest.....	19	164,739	180,006	45,778	52,000
Mortgage Interest.....	20	15,269	16,738	2,553	3,000
Income from Trusts.....	21	7,681	8,023	948	1,000
Annuity Income.....	22	6,856	7,166	1,369	1,369
Other Canadian Investment Income.....	23	841	1,267	383	400
Foreign Investment Income.....	24	3,507	3,889	484	500
Net Rental Income.....	25	15,322	17,165	1,546	1,546
Net Taxable Capital Gains.....	26	13,011	13,939	2,235	2,235
Miscellaneous Income.....	27	58,303	62,749	6,726	9,000
Total Income Assessed.....	28	3,501,080	3,659,050	630,600	685,000
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	496,107	643,260	96,536	142,000
Age Exemption.....	30	13,210	18,455	7,235	10,000
Married or Equivalent Exemption.....	31	65,078	72,482	17,653	20,000
Wholly Dependent Children.....	32	54,464	57,664	10,096	10,000
Other Dependents Exemption.....	33	5,032	5,050	124	124
Total Personal Exemptions.....	34	633,890	796,910	131,644	184,000
Deductions	Déductions				
CPP or QPP Contributions.....	35	30,815	31,911	5,212	5,212
Unemployment Insurance Premiums.....	36	32,731	34,133	5,360	5,360
Registered Pension Plan Contributions.....	37	48,567	48,620	7,875	7,875
Retirement Savings Plan Premiums.....	38	65,371	66,421	12,074	12,074
Registered Home Ownership.....	39	10,031	10,424	480	480
Interest, Dividends and Capital Gains Deduction.....	40	57,786	65,809	13,458	16,000
Pension Income Deduction.....	41	7,331	8,305	3,161	4,000
Union and Professional Dues.....	42	9,191	9,447	2,649	2,649
Education Deduction.....	43	1,980	3,034	510	510
Tuition Fees.....	44	4,681	10,719	676	2,000
Child Care Expenses.....	45	10,718	11,137	451	451
General Expense Allowance.....	46	58,637	61,482	10,042	10,042
Other Expenses of Employment.....	47	24,503	24,665	4,907	4,907
Disability Deduction.....	48	978	1,267	9	9
Standard Deductions.....	49	13,548	18,140	2,474	3,000
Medical Claims.....	50	4,828	5,254	1,070	1,070
Charitable Donations.....	51	13,022	13,411	3,094	3,094
Eligible Deductions Transferred from Spouse.....	52	5,283	5,965	2,161	2,161
Allowable Investment Loss.....	53	2,585	3,746	188	188
Other Deductions.....	54	46,106	50,625	5,818	7,000
Total Deductions (Item 35-54).....	55	448,689	484,516	81,667	93,000
Taxable Income Assessed.....	56	2,418,500	2,448,202	417,289	426,000
Net Federal Tax Payable.....	57	429,607	429,607	70,503	70,503
Net Provincial Tax Payable.....	58	217,410	217,410	36,179	36,179
Total Net Tax Payable.....	59	647,016	647,016	106,682	106,682
Canada Pension Plan Contributions.....	60	30,814	31,909	5,212	5,212
Basic Federal Tax.....	61	473,526	474,635	79,041	80,000
Dividend Tax Credit.....	62	27,282	30,541	3,639	3,639
Investment Tax Credit.....	63	87	87	3	3
Child Tax Credit.....	64	5,365	12,758	830	2,000

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)											P O S I T I O N
North Bay		Oakville		Orillia		Oshawa		Ottawa			
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations		
20,875	20,875	36,147	36,147	12,062	12,062	52,326	52,326	227,235	227,235	1	
	11,883		12,430		5,872		19,188		81,623	2	
20,875	32,758	36,147	48,577	12,062	17,934	52,326	71,514	227,235	308,858	3	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
326,861	344,844	717,496	742,421	161,210	168,314	863,488	892,002	3,943,834	4,090,179	4	
3,597	3,753	18,736	18,804	1,745	1,772	11,022	11,186	48,554	51,089	5	
831	1,139	4,551	4,628	2,371	2,393	1,395	1,516	9,483	12,057	6	
4,059	4,875	5,926	6,288	1,705	1,926	8,592	10,136	26,311	30,104	7	
5,511	8,793	4,267	4,853	1,646	2,528	20,196	22,630	45,325	54,721	8	
3,876	7,086	5,359	9,244	3,696	5,776	9,436	16,291	50,645	72,814	9	
4,336	5,878	5,904	8,076	4,324	6,216	7,384	12,930	43,147	56,734	10	
16,143	16,826	18,020	19,579	6,524	8,429	24,574	29,158	244,917	261,534	11	
5,266	5,925	5,792	6,626	4,746	5,718	9,509	9,825	48,997	52,395	12	
8,640	8,839	22,952	23,151	6,638	6,647	18,514	19,342	148,148	154,555	13	
1,771	1,805	337	423	6	30	1,921	2,026	2,543	2,972	14	
7-	195-	267-	673-	77-	1,063	153	5	402	59-	15	
9,292	11,758	38,372	43,644	8,034	9,037	20,457	24,650	155,002	176,504	16	
1,907	2,415	9,542	10,479	2,920	3,306	8,708	10,503	66,567	72,933	17	
23,934	27,425	52,377	59,464	23,321	25,777	59,784	66,366	336,468	367,179	18	
1,339	1,434	4,088	4,334	1,285	1,297	5,524	5,809	19,098	21,669	19	
292	349	2,219	2,523	1,329	1,348	1,279	1,391	16,167	17,442	20	
351	506	2,983	3,194	453	461	1,447	1,493	13,135	14,105	21	
158	167	364	371	57	57	231	252	3,029	3,376	22	
119	141	2,911	3,022	5	6	821	835	11,297	12,410	23	
122	341	2,251	2,703	2,174	2,270	91	221	10,498	18,462	24	
1,117	1,320	7,886	8,199	2,005	2,021	4,420	4,836	33,496	35,756	25	
7,830	9,530	23,932	24,231	1,393	1,654	22,892	25,311	87,144	100,893	26	
27,344	464,952	951,491	1,000,176	237,509	258,047	1,101,837	1,168,272	5,343,212	5,642,895	27	
66,037	103,706	114,207	153,609	38,067	56,681	165,873	226,673	718,819	976,898	28	
3,174	5,746	4,425	7,603	3,269	5,350	7,979	13,770	43,227	62,837	29	
15,164	17,953	21,143	21,598	6,262	7,371	31,135	37,110	91,515	108,241	30	
9,097	10,606	13,355	13,795	3,627	3,837	18,304	20,387	59,829	66,029	31	
212	214	450	462	20	20	574	578	2,494	2,627	32	
93,684	138,226	153,580	197,067	51,245	73,259	223,866	298,519	915,884	1,216,632	33	
3,843	4,048	6,834	7,073	2,046	2,174	9,760	10,078	41,500	43,183	34	
4,167	4,403	7,171	7,529	2,084	2,168	10,399	10,812	44,579	46,646	35	
9,485	9,518	13,735	13,794	3,454	3,471	12,389	12,404	160,062	160,578	36	
7,149	7,205	22,737	22,977	4,746	4,974	16,644	16,895	107,696	110,069	37	
620	634	1,066	1,231	298	298	2,681	2,862	14,950	15,655	38	
7,359	9,322	17,594	20,813	5,842	6,946	19,557	23,227	100,438	116,367	39	
2,184	2,488	2,677	3,460	1,335	1,719	4,207	5,909	30,040	35,495	40	
1,154	1,180	2,358	2,416	707	709	5,090	5,166	15,674	16,107	41	
425	712	843	1,039	203	238	660	1,075	5,268	7,910	42	
650	1,370	1,358	3,296	125	273	1,191	2,903	8,799	21,520	43	
694	707	937	944	97	318	2,742	3,199	7,744	8,300	44	
7,432	7,969	13,091	13,816	3,846	4,056	19,055	19,879	79,997	84,241	45	
2,019	2,046	4,938	4,951	283	296	3,736	3,746	11,497	12,749	46	
44	46	182	194			339	376	2,107	2,441	47	
1,738	2,886	2,871	4,077	930	1,472	4,440	6,261	17,774	25,654	48	
192	376	1,061	1,319	86	190	973	1,083	8,456	11,327	49	
2,434	2,563	4,813	4,941	2,253	2,397	5,744	6,280	32,028	32,996	50	
1,545	1,761	2,440	2,858	977	1,779	3,412	4,875	11,983	14,401	51	
247	329	445	664			131	569	1,101	1,789	52	
4,881	5,588	18,881	20,972	1,480	1,766	11,626	12,953	73,902	91,136	53	
58,264	65,150	126,032	138,364	30,793	35,244	134,777	150,553	775,595	858,564	54	
75,395	280,940	671,878	680,711	155,472	158,995	743,195	752,376	3,651,731	3,697,869	55	
45,943	45,943	128,273	128,273	25,793	25,793	127,569	127,569	659,922	659,922	56	
23,478	23,478	63,734	63,734	13,097	13,097	65,188	65,188	329,718	329,718	57	
59,421	69,421	192,007	192,007	38,889	38,889	192,756	192,756	989,640	989,640	58	
3,829	4,034	6,834	7,072	2,046	2,174	9,760	10,077	41,430	43,110	59	
51,311	51,575	139,433	139,731	28,709	28,924	141,940	142,351	724,061	726,187	60	
2,322	2,866	9,583	10,602	2,008	2,231	5,113	5,944	38,737	42,649	61	
2	2	18	18	2	2	11	11	408	409	62	
578	2,237	964	1,874	250	1,481	1,423	5,128	5,037	13,676	63	

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Owen Sound		Pembroke	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	9,786	9,786	11,756
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		6,155	6,499
Total Number of Returns.....	3	Nombre total de déclarations.....	3	9,786	15,941	18,255
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	135,956	145,630	165,500
Commissions from Employment.....	5	Commissions d'emplois.....	5	400	424	1,181
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	588	589	299
Family Allowance.....	7	Allocations Familiales.....	7	1,385	1,646	2,500
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	1,220	2,947	5,750
Old Age Pension.....	9	Pension de vieillesse.....	9	2,572	4,913	5,300
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	2,051	2,653	4,700
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	3,549	4,630	7,510
Net Business Income.....	12	Revenu net d'entreprise.....	12	2,017	1,756	5,451
Net Professional Income.....	13	Revenu net de professions.....	13	5,890	5,722	3,230
Net Commission Income.....	14	Revenu net de commissions.....	14	1,521	1,532	700
Net Farming Income.....	15	Revenu net d'agriculture.....	15	1,147	1,735	1,430
Net Fishing Income.....	16	Revenu net de pêche.....	16			
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	6,220	7,438	5,100
Bond Interest.....	18	Intérêt obligataire.....	18	2,626	2,662	3,040
Bank Interest.....	19	Intérêt bancaire.....	19	19,659	23,452	14,550
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	978	1,256	550
Income from Trusts.....	21	Revenu de fiducies.....	21	154	366	510
Annuity Income.....	22	Revenu de rentes.....	22	1,006	1,588	401
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	678	974	
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	104	105	9
Net Rental Income.....	25	Revenu net de location.....	25	172	203	800
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	847	971	152
Miscellaneous Income.....	27	Revenus divers.....	27	1,234	1,500	4,590
Total Income Assessed.....	28	Total du revenu imposé.....	28	189,679	211,219	226,610
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	31,022	50,533	37,267
Age Exemption.....	30	Exemption en raison d'âge.....	30	2,142	4,071	1,756
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	4,216	4,570	6,769
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	3,114	3,368	4,661
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	25	25	5,960
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	40,518	62,566	50,457
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	1,737	1,849	2,133
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	1,789	1,924	2,178
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	3,840	3,841	3,926
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	2,812	2,848	4,564
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	444	448	270
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	4,045	5,489	4,508
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	520	910	1,232
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	724	729	873
Education Deduction.....	43	Déduction relative aux études.....	43	62	230	136
Tuition Fees.....	44	Frais de scolarité.....	44	76	607	215
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	605	612	135
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	3,240	3,510	4,010
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	774	784	944
Disability Deduction.....	48	Déduction pour invalidité.....	48			
Standard Deductions.....	49	Déductions uniformes.....	49	757	1,284	822
Medical Claims.....	50	Réclamations de frais médicaux.....	50	554	723	55
Charitable Donations.....	51	Dons de charité.....	51	1,482	1,806	2,394
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	561	974	398
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53			
Other Deductions.....	54	Autres déductions.....	54	1,317	1,527	739
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	25,341	30,112	29,532
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	123,820	127,573	127,385
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	19,796	19,796	19,563
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	10,193	10,193	10,256
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	29,988	29,988	29,819
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	1,736	1,848	2,133
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	22,233	22,453	22,350
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	1,554	1,752	1,122
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	10	10	115
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	399	1,076	534

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)											P O T E N T I A L
Peterborough		St. Catharines		St. Thomas		Sarnia		Sault Ste. Marie-Sault-Ste-Marie			
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations		
30,346	30,346	52,511	52,511	15,477	15,477	30,942	30,942	36,396	36,396	1	
	15,491		27,137		7,485		13,776		18,853	2	
30,346	45,837	52,511	79,648	15,477	22,962	30,942	44,718	36,396	55,249	3	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
434,831	460,041	879,767	924,055	225,654	234,964	565,740	589,258	674,168	703,750	4	
9,570	9,672	14,532	14,905	3,025	3,186	8,444	8,505	11,090	12,583	5	
168	456	1,587	1,719	483	493	1,223	1,360	1,409	1,577	6	
4,525	5,050	8,623	9,895	2,586	3,032	5,203	5,750	6,975	8,172	7	
9,795	11,062	13,959	16,296	4,160	5,496	8,591	9,996	6,726	7,857	8	
9,101	12,590	12,489	18,825	5,445	8,836	7,293	11,321	5,825	9,444	9	
8,327	13,257	10,321	15,400	3,380	4,847	6,566	10,522	6,654	9,762	10	
15,064	18,067	30,461	35,150	12,014	12,970	15,824	17,984	17,232	21,419	11	
6,725	8,226	8,448	8,165	3,948	4,415	5,576	6,055	6,614	7,642	12	
15,449	15,652	18,750	19,595	3,621	3,776	14,322	14,794	14,185	14,671	13	
519	641	3,212	3,377	928	1,063	1,231	1,291	922	997	14	
495-	698-	1,136-	1,052-	2,149	1,928	54	31-	183-	194-	15	
										16	
20,358	24,573	27,824	32,063	6,598	7,510	18,638	21,331	11,848	13,206	17	
6,615	7,144	8,964	10,687	4,259	4,951	6,844	7,815	5,080	5,785	18	
45,786	52,405	71,737	83,920	20,325	23,368	42,925	49,269	39,834	45,086	19	
3,747	4,249	4,236	4,747	1,253	1,554	1,312	1,613	1,757	1,984	20	
1,748	1,864	2,130	2,532	637	763	1,067	1,378	511	568	21	
1,344	1,664	2,802	2,943	832	870	1,813	1,864	972	1,056	22	
463	493	175	198	177	182	181	193	56	63	23	
442	453	1,324	1,474	313	324	1,235	1,290	78	83	24	
685	642	157	852	2-	20	809-	1,037-	1,810-	2,719-	25	
2,911	3,080	6,426	6,547	1,328	1,428	3,517	3,661	1,657	1,851	26	
11,911	12,930	16,175	19,216	3,325	4,886	11,969	13,886	11,094	13,390	27	
509,588	663,510	1,142,962	1,231,508	306,437	330,863	728,758	778,068	822,695	878,031	28	
96,071	145,172	166,380	252,275	49,062	72,790	97,874	141,259	115,325	175,089	29	
7,296	10,749	10,383	15,818	4,233	6,995	6,092	9,313	4,756	7,669	30	
17,285	21,955	35,266	41,019	7,847	9,783	20,047	22,640	25,652	30,404	31	
10,294	10,897	19,298	21,723	5,786	6,765	11,109	12,062	15,598	17,825	32	
16	16	428	512	177	187	122	125	132	134	33	
30,962	188,789	231,756	331,346	67,106	96,519	135,244	185,399	161,463	231,121	34	
5,170	5,480	9,456	9,950	2,753	2,882	5,585	5,823	7,012	7,364	35	
5,549	5,919	10,120	10,738	2,755	2,904	6,028	6,358	7,618	8,043	36	
9,813	9,880	16,477	16,544	5,212	5,215	8,914	8,926	10,453	10,507	37	
11,351	11,541	21,941	22,195	4,604	4,652	11,887	11,998	14,942	15,039	38	
1,285	1,445	2,140	2,589	288	289	1,934	1,953	995	1,029	39	
13,061	16,305	20,903	26,875	5,943	7,277	12,504	16,181	14,767	17,716	40	
3,703	4,891	5,189	7,186	1,869	2,176	3,043	4,054	3,190	4,416	41	
2,518	2,585	4,942	5,013	1,226	1,238	2,588	2,658	4,685	4,831	42	
506	883	697	998	133	223	690	955	685	1,233	43	
590	1,335	955	2,879	213	439	1,130	2,383	771	3,036	44	
848	1,100	2,130	2,477	669	769	957	1,052	1,166	1,207	45	
10,014	10,753	18,531	19,822	5,208	5,481	11,024	11,694	13,875	14,714	46	
2,367	2,375	2,451	2,498	946	1,088	2,018	2,030	2,857	3,220	47	
174	212	28	145	228	532	28	65	57	65	48	
2,355	3,814	4,141	6,733	1,180	1,907	2,370	3,606	3,019	4,852	49	
415	590	1,133	1,377	156	219	457	629	538	704	50	
4,642	5,021	7,335	7,805	2,664	2,775	4,369	4,649	4,091	4,391	51	
1,714	2,184	3,471	3,978	937	1,035	1,871	2,412	1,957	2,658	52	
		879	1,312		233			34	138	53	
5,328	6,600	12,658	15,381	2,964	3,684	7,641	8,638	6,835	9,037	54	
81,482	93,022	145,575	166,494	39,969	45,019	85,038	96,145	99,546	114,200	55	
97,145	407,102	765,633	778,243	199,362	202,274	508,477	516,795	561,687	568,342	56	
64,612	64,612	133,773	133,773	32,939	32,939	92,373	92,373	98,030	98,030	57	
33,280	33,280	68,222	68,222	17,054	17,054	46,768	46,768	49,936	49,936	58	
97,892	97,892	201,996	201,996	49,993	49,993	139,141	139,141	147,965	147,965	59	
5,170	5,480	9,456	9,950	2,753	2,882	5,585	5,823	7,012	7,364	60	
72,407	72,882	148,479	149,228	37,131	37,303	101,798	102,339	108,611	109,031	61	
5,088	5,935	6,954	7,821	1,649	1,804	4,658	5,161	2,960	3,192	62	
14	14	120	120	142	146	59	59	27	27	63	
860	2,880	1,405	5,836	623	2,003	473	2,545	735	4,062	64	

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	ONTARIO (Continued)-ONTARIO (Suite)			
		Stratford		Sudbury	
		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retu Toutes déclarat
Number of Taxable Returns.....	1	13,722	13,722	36,546	36,546
Number of Non-Taxable Returns.....	2		7,015		20,515
Total Number of Returns.....	3	13,722	20,737	36,546	57,061
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	180,531	194,395	602,202	631,515
Commissions from Employment.....	5	3,676	3,700	13,167	16,111
Other Employment Earnings.....	6	302	350	1,842	3,333
Family Allowance.....	7	2,357	2,644	5,916	7,666
Unemployment Insurance Benefits.....	8	2,735	3,435	12,457	15,647
Old Age Pension.....	9	3,565	4,571	6,919	11,219
CPP or QPP Benefits.....	10	2,765	3,406	6,794	13,666
Other Pensions or Superannuation.....	11	6,035	6,223	16,188	22,441
Net Business Income.....	12	4,789	5,144	4,842	5,211
Net Professional Income.....	13	6,198	6,490	20,082	20,211
Net Commission Income.....	14	881	885	1,328	1,511
Net Farming Income.....	15	1,518	1,157	35-	3
Net Fishing Income.....	16				
Taxable Amount of Dividends.....	17	4,114	5,096	22,900	26,211
Bond Interest.....	18	1,632	1,783	7,648	8,711
Bank Interest.....	19	21,158	24,137	47,320	54,911
Mortgage Interest.....	20	783	873	2,655	3,211
Income from Trusts.....	21	970	1,082	1,813	1,911
Annuity Income.....	22	1,301	1,322	747	811
Other Canadian Investment Income.....	23	229	240	327	511
Foreign Investment Income.....	24	407	409	198	211
Net Rental Income.....	25	319	326	1,543	1,411
Net Taxable Capital Gains.....	26	1,339	1,485	2,348	2,511
Miscellaneous Income.....	27	4,322	5,099	9,231	12,511
Total Income Assessed.....	28	251,927	274,252	788,432	862,011
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	43,494	65,731	115,851	180,911
Age Exemption.....	30	2,984	3,790	5,609	9,111
Married or Equivalent Exemption.....	31	8,152	9,398	22,505	30,611
Wholly Dependent Children.....	32	4,793	5,197	14,064	17,311
Other Dependents Exemption.....	33	160	164	386	311
Total Personal Exemptions.....	34	59,583	84,279	158,415	238,411
Deductions	Déductions				
CPP or QPP Contributions.....	35	2,439	2,582	6,720	7,011
Unemployment Insurance Premiums.....	36	2,538	2,708	7,234	7,611
Registered Pension Plan Contributions.....	37	2,784	2,795	11,190	11,211
Retirement Savings Plan Premiums.....	38	3,748	3,814	13,187	13,611
Registered Home Ownership.....	39	537	550	853	811
Interest, Dividends and Capital Gains Deduction.....	40	5,527	6,804	15,127	19,311
Pension Income Deduction.....	41	1,335	1,429	3,233	5,311
Union and Professional Dues.....	42	766	778	3,603	3,711
Education Deduction.....	43	250	384	724	1,111
Tuition Fees.....	44	412	763	1,030	2,711
Child Care Expenses.....	45	397	405	1,767	1,711
General Expense Allowance.....	46	4,508	4,899	13,114	14,011
Other Expenses of Employment.....	47	686	700	3,049	5,111
Disability Deduction.....	48	10	10	248	611
Standard Deductions.....	49	1,045	1,710	2,903	4,811
Medical Claims.....	50	375	425	617	711
Charitable Donations.....	51	1,950	2,061	4,064	4,311
Eligible Deductions Transferred from Spouse.....	52	1,035	1,191	1,711	2,611
Allowable Investment Loss.....	53			201	211
Other Deductions.....	54	1,314	1,903	7,831	10,011
Total Deductions (Item 35-54).....	55	31,701	35,977	98,406	117,211
Taxable Income Assessed.....	56	160,643	163,843	531,611	540,711
Net Federal Tax Payable.....	57	25,928	25,928	90,293	90,211
Net Provincial Tax Payable.....	58	13,458	13,458	45,972	45,911
Total Net Tax Payable.....	59	39,386	39,386	136,265	136,211
Canada Pension Plan Contributions.....	60	2,439	2,582	6,720	7,011
Basic Federal Tax.....	61	29,285	29,460	100,127	100,511
Dividend Tax Credit.....	62	1,028	1,233	5,724	6,311
Investment Tax Credit.....	63	73	73	2	211
Child Tax Credit.....	64	626	1,334	539	3,411

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication c tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)											P O T E N T I A L
Thunder Bay		Timmins		Toronto		Welland		Windsor			
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations		
54,925	54,925	18,680	18,680	1,077,644	1,077,644	20,221	20,221	83,017	83,017	1	
	23,453		10,306		389,968		8,743		45,417	2	
54,925	78,378	18,680	28,986	1,077,644	1,467,612	20,221	28,964	83,017	128,434	3	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
908,529	942,794	316,602	334,990	16,987,877	17,698,184	331,428	341,054	1,315,904	1,416,479	4	
5,070	5,095	5,519	5,534	473,297	493,621	4,736	4,859	20,068	21,710	5	
1,166	1,990	213	753	43,570	51,947	1,202	1,209	5,269	6,557	6	
8,062	9,588	3,962	5,663	124,212	140,580	2,950	3,440	12,959	16,371	7	
18,648	22,321	5,561	7,006	176,920	210,993	5,830	6,638	40,543	51,834	8	
11,077	16,956	2,232	3,606	221,954	335,593	5,067	7,163	21,409	35,171	9	
11,792	16,121	3,064	4,284	185,942	263,149	5,090	7,043	17,412	25,519	10	
24,742	26,816	3,415	3,895	347,028	393,915	10,167	12,946	54,744	65,347	11	
16,808	17,470	4,670	4,997	277,185	282,982	4,227	4,804	11,372	11,865	12	
26,454	26,775	5,580	5,635	745,595	772,453	6,201	6,238	39,423	44,402	13	
2,254	2,653	899	976	48,120	51,938	848	853	3,283	3,479	14	
690	994	193	128	4,842	5,974	39	94	19	79	15	
77-	61-	17-	32-	81	81					16	
30,845	37,210	5,683	7,445	1,064,655	1,235,011	6,238	7,149	37,252	43,385	17	
10,077	10,865	2,203	2,735	266,798	295,028	4,369	4,801	21,112	22,950	18	
80,693	90,368	18,289	21,670	1,797,007	1,981,032	26,288	30,591	141,238	160,228	19	
1,236	1,439	1,380	1,487	138,764	153,864	1,540	1,636	6,364	7,448	20	
1,281	1,498	233	249	123,347	132,288	977	986	3,430	3,713	21	
2,691	2,783	298	350	63,774	68,144	623	1,058	3,132	3,763	22	
312	341	267	271	22,299	23,924	407	410	894	1,061	23	
364	374	472	474	60,704	69,240	64	64	3,115	3,650	24	
2,271	2,500	208	559	44,450	66,167	138	120	364	5,950	25	
5,814	5,936	6,025	6,293	209,547	238,948	786	1,023	6,633	7,000	26	
15,214	17,809	3,810	4,978	352,104	399,392	5,791	7,568	44,617	47,789	27	
86,012	1,260,636	390,375	423,687	23,681,485	25,220,164	425,006	451,505	1,810,516	1,993,850	28	
74,073	248,405	59,216	91,886	3,407,772	4,627,575	64,089	91,801	262,766	405,830	29	
9,381	14,173	1,940	3,045	187,152	290,165	4,174	6,146	17,340	29,493	30	
35,193	40,139	14,573	17,326	388,053	473,138	13,761	16,544	50,860	65,078	31	
16,450	18,675	7,623	9,086	276,117	304,673	7,332	8,067	29,790	35,519	32	
35	35			43,848	46,795	117	118	1,291	1,358	33	
235,131	321,427	83,352	121,344	4,302,942	5,742,346	89,473	122,676	362,047	537,278	34	
10,207	10,555	3,536	3,723	198,617	207,015	3,689	3,784	14,195	14,945	35	
10,629	11,111	3,756	4,024	206,486	216,598	3,939	4,064	14,791	15,660	36	
21,650	21,678	5,241	5,300	304,246	306,615	4,382	4,388	22,200	22,708	37	
23,106	23,574	5,108	5,163	494,569	506,119	8,510	8,877	34,957	36,265	38	
2,047	2,491	673	683	72,838	77,158	1,121	1,283	1,936	2,687	39	
24,067	28,709	6,071	7,996	488,500	583,102	8,902	10,716	39,331	49,668	40	
4,925	5,753	729	1,015	70,159	88,739	2,043	2,631	9,073	12,512	41	
5,651	5,832	1,414	1,482	62,028	63,629	2,122	2,137	7,992	8,276	42	
483	766	254	366	17,895	26,793	403	463	1,707	2,701	43	
1,733	3,172	480	842	39,944	81,664	466	874	2,076	6,055	44	
1,300	1,361	1,228	1,323	48,683	52,757	386	405	2,868	3,103	45	
19,853	20,854	6,977	7,498	377,514	398,150	7,194	7,454	28,559	31,025	46	
1,318	1,325	1,816	1,818	111,677	119,176	1,046	1,099	2,699	3,486	47	
634	645	317	374	6,637	9,668	50	55	531	987	48	
4,647	6,949	1,627	2,633	90,127	127,498	1,699	2,545	6,227	10,527	49	
664	804	178	181	38,660	51,161	389	421	765	1,565	50	
4,351	4,552	1,190	1,282	136,342	142,735	1,391	1,480	12,833	13,691	51	
3,594	4,441	380	795	43,042	51,966	1,485	2,007	4,315	5,637	52	
822	1,008	30	65	11,950	23,607	379	415	222	641	53	
7,145	8,423	8,707	10,637	427,331	564,139	3,308	4,068	14,510	19,060	54	
48,825	164,000	49,711	57,199	3,247,245	3,698,290	52,905	59,164	221,786	261,198	55	
02,056	813,907	257,312	262,008	16,131,302	16,402,909	282,629	285,251	1,226,683	1,277,223	56	
38,068	138,068	43,907	43,907	2,848,144	2,848,144	48,045	48,045	211,879	211,879	57	
70,447	70,447	22,474	22,474	1,441,136	1,441,136	24,644	24,644	107,757	107,757	58	
38,515	208,515	66,381	66,381	4,289,280	4,289,280	72,689	72,689	319,636	319,636	59	
10,189	10,537	3,536	3,714	198,490	206,887	3,689	3,784	14,177	14,926	60	
53,526	153,985	48,921	49,142	3,140,973	3,150,997	53,594	53,741	240,197	248,478	61	
7,710	9,064	1,420	1,802	265,828	297,013	1,558	1,742	9,308	10,511	62	
415	419	28	28	1,082	1,082	24	24	18	21	63	
1,101	4,534	495	2,183	29,588	67,475	181	1,759	2,259	8,591	64	

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Woodstock		Other Areas-Autres endroits	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	14,469	14,469	1,112,469
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		5,761	592,82
Total Number of Returns.....	3	Nombre total de déclarations.....	3	14,469	20,230	1,705,29
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	200,684	207,320	16,873,219
Commissions from Employment.....	5	Commissions d'emplois.....	5	1,140	1,174	319,314
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	1,153	1,821	40,459
Family Allowance.....	7	Allocations Familiales.....	7	2,336	2,655	197,254
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	3,124	4,105	346,757
Old Age Pension.....	9	Pension de vieillesse.....	9	4,303	7,373	237,954
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	4,100	6,926	203,264
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	8,152	10,918	466,728
Net Business Income.....	12	Revenu net d'entreprise.....	12	4,174	4,616	417,644
Net Professional Income.....	13	Revenu net de professions.....	13	5,053	5,129	338,428
Net Commission Income.....	14	Revenu net de commissions.....	14	359	369	42,725
Net Farming Income.....	15	Revenu net d'agriculture.....	15	1,384	1,366	285,899
Net Fishing Income.....	16	Revenu net de pêche.....	16			3,371
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	8,238	9,333	676,888
Bond Interest.....	18	Intérêt obligataire.....	18	5,930	6,793	217,468
Bank Interest.....	19	Intérêt bancaire.....	19	19,123	22,330	1,488,155
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,526	2,627	136,345
Income from Trusts.....	21	Revenu de fiducies.....	21	733	811	52,700
Annuity Income.....	22	Revenu de rentes.....	22	835	956	57,556
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	112	201	21,257
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	174	175	20,537
Net Rental Income.....	25	Revenu net de location.....	25	43	123	10,072
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	1,647	1,725	155,117
Miscellaneous Income.....	27	Revenus divers.....	27	2,986	3,391	347,462
Total Income Assessed.....	28	Total du revenu imposé.....	28	278,306	302,236	22,956,573
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	45,856	63,802	3,523,750
Age Exemption.....	30	Exemption en raison d'âge.....	30	3,541	5,961	197,629
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	7,927	9,880	628,152
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	5,110	5,823	434,054
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	15	15	5,814
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	62,449	85,482	4,789,398
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	2,521	2,620	203,296
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	2,594	2,689	200,706
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	3,407	3,761	330,338
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	5,419	5,601	386,759
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	386	398	45,976
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	6,441	8,056	445,061
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	1,347	2,017	83,461
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	985	991	77,766
Education Deduction.....	43	Déduction relative aux études.....	43	133	201	13,650
Tuition Fees.....	44	Frais de scolarité.....	44	121	375	23,119
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	395	586	36,328
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	4,825	5,039	372,016
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	869	884	96,762
Disability Deduction.....	48	Déduction pour invalidité.....	48	218	509	5,908
Standard Deductions.....	49	Déductions uniformes.....	49	1,158	1,714	90,366
Medical Claims.....	50	Réclamations de frais médicaux.....	50	156	197	19,941
Charitable Donations.....	51	Dons de charité.....	51	2,021	2,128	138,111
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	1,212	1,897	62,175
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	68	111	5,228
Other Deductions.....	54	Autres déductions.....	54	3,289	3,551	228,465
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	37,566	43,324	2,865,432
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	178,291	181,521	15,301,751
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	28,327	28,327	2,559,884
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	14,704	14,704	1,320,225
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	43,031	43,031	3,880,109
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	2,521	2,620	203,187
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	31,996	32,170	2,879,550
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	2,059	2,282	168,962
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	101	100	20,972
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	436	1,249	32,174

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Concluded) ONTARIO (Fin)		MANITOBA								P O I S T E T M E
TOTAL		Brandon		Winnipeg		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
3,864,111	3,864,111	17,892	17,892	263,932	263,932	125,643	125,643	407,467	407,467	1
	1,697,886		14,360		143,195		122,453		280,008	2
3,864,111	5,561,997	17,892	32,252	263,932	407,127	125,643	248,096	407,467	687,475	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
61,095,557	63,941,568	227,731	248,023	3,946,078	4,191,291	1,564,486	1,722,679	5,738,295	6,161,993	4
1,342,063	1,401,812	6,351	6,487	120,949	127,238	17,784	20,509	145,084	154,234	5
157,659	193,386	247	523	5,158	8,525	1,438	3,261	6,843	12,309	6
576,661	670,112	2,635	4,130	35,027	43,316	22,963	35,910	60,625	83,357	7
954,728	1,167,417	3,184	4,006	51,924	68,051	36,231	49,051	91,340	121,108	8
803,100	1,288,177	3,852	10,313	54,802	133,075	28,640	107,029	87,294	250,417	9
692,182	1,025,931	3,032	5,924	52,803	82,234	21,172	39,465	77,006	127,623	10
1,693,204	1,946,839	6,266	7,704	112,675	132,892	26,653	34,991	145,594	175,588	11
1,067,897	1,146,952	5,527	5,929	51,281	56,104	46,663	57,566	103,471	119,599	12
1,839,230	1,907,902	8,173	8,309	119,190	124,366	27,104	28,295	154,467	160,969	13
151,101	165,117	999	1,283	10,421	12,110	4,134	4,996	15,554	18,389	14
295,969	232,867	22,140	32,362	5,913	4,885	164,393	167,074	192,447	204,321	15
3,434	3,822		94	154	154	3,530	4,743	3,624	4,897	16
2,731,309	3,191,153	10,716	15,334	153,767	201,672	44,747	68,081	209,230	285,087	17
833,968	934,682	3,391	4,128	63,673	72,848	22,704	27,689	89,768	104,665	18
5,476,082	6,233,747	24,031	30,120	357,735	422,390	209,347	271,155	591,113	723,665	19
404,576	464,502	714	819	8,546	9,896	4,410	5,475	13,670	16,190	20
264,147	286,012	6,952	7,839	12,366	13,673	2,578	2,997	21,896	24,509	21
199,429	216,519	1,791	1,977	14,398	16,433	16,480	18,988	32,669	37,399	22
62,372	69,973	198	275	3,942	4,804	5,219	7,128	9,359	12,207	23
127,958	141,292	96	97	5,667	6,273	483	530	6,245	6,901	24
54,468	96,819	287	342	23,584	28,135	8,767	11,980	14,530	15,813	25
528,593	612,775	2,526	2,739	33,760	36,646	40,462	52,940	76,748	92,325	26
1,281,646	1,465,733	4,734	6,207	86,579	96,457	30,621	41,404	121,934	144,068	27
2,528,396	88,611,472	345,572	404,871	5,283,163	5,837,197	2,351,009	2,783,937	7,979,744	9,026,004	28
2,230,873	17,585,089	56,538	102,059	835,520	1,286,895	397,987	785,813	1,290,046	2,174,766	29
669,875	1,091,231	3,309	8,853	46,441	111,171	23,843	87,134	73,593	207,158	30
1,892,120	2,315,378	9,732	15,631	112,872	148,061	71,634	116,550	194,238	280,242	31
1,271,698	1,436,304	6,039	8,750	74,548	86,328	48,206	73,862	128,793	168,941	32
69,892	73,884	235	240	4,435	4,860	237	351	4,907	5,451	33
6,134,457	22,501,886	75,853	135,532	1,073,816	1,637,316	541,907	1,063,710	1,691,577	2,836,558	34
708,856	743,403	2,999	3,253	47,301	50,165	23,408	26,416	73,708	79,834	35
733,195	772,360	3,038	3,330	50,009	53,432	19,837	21,977	72,884	78,738	36
1,232,254	1,240,343	6,781	6,850	112,139	112,921	40,163	41,203	159,083	160,975	37
1,545,454	1,577,132	6,272	6,465	110,266	112,903	46,112	47,448	162,649	166,816	38
196,997	211,164	600	614	13,509	14,541	5,090	5,261	19,199	20,416	39
1,609,185	1,988,472	8,101	11,970	110,246	144,490	52,882	81,844	171,230	238,304	40
303,497	392,833	1,582	2,451	24,529	33,307	7,158	11,390	33,269	47,148	41
267,594	274,374	1,212	1,259	18,631	19,462	6,930	7,289	26,773	28,009	42
59,619	88,477	218	549	4,315	7,882	1,141	2,008	5,674	10,440	43
109,994	248,081	481	1,203	6,743	17,324	1,587	3,497	8,811	22,023	44
147,275	163,572	664	848	7,070	7,942	3,197	3,746	10,930	12,536	45
1,342,689	1,424,283	5,523	6,103	91,347	98,369	37,455	41,576	134,325	146,049	46
340,666	366,572	1,862	1,912	31,041	34,074	4,982	6,802	37,885	42,788	47
22,388	33,132	46	267	2,695	4,805	598	1,297	3,338	6,370	48
315,660	477,228	1,478	2,867	20,910	34,580	9,926	21,487	32,313	58,934	49
92,933	125,811	258	325	6,149	7,272	1,542	2,185	7,948	9,782	50
489,056	523,326	2,702	2,993	41,742	44,784	20,950	24,724	65,395	72,501	51
195,832	254,867	1,260	2,056	12,147	16,087	8,261	13,566	21,668	31,710	52
29,357	53,324	30	224	2,185	3,670	577	1,000	2,792	4,893	53
1,049,879	1,343,174	4,487	6,524	71,429	93,555	28,846	58,488	104,761	158,567	54
9,792,381	12,301,927	49,593	62,064	784,403	911,564	320,641	423,205	1,154,636	1,396,833	55
5,601,577	56,609,675	220,126	231,798	3,424,938	3,521,015	1,488,464	1,551,553	5,133,528	5,304,366	56
9,583,132	9,583,132	33,932	33,932	566,822	566,822	222,733	222,733	823,487	823,487	57
1,884,650	4,884,650	20,937	20,937	341,770	341,770	144,416	144,416	507,122	507,122	58
4,467,782	14,467,782	54,868	54,868	908,592	908,592	367,149	367,149	1,330,610	1,330,610	59
708,486	743,012	2,999	3,253	47,301	50,165	23,393	26,401	73,692	79,818	60
6,656,913	10,710,835	39,505	40,116	635,094	638,600	268,718	271,643	943,316	950,359	61
682,084	771,348	2,678	3,702	38,332	48,668	11,107	16,249	52,118	68,619	62
25,241	25,259	1,138	1,225	1,126	1,131	14,716	14,716	16,980	17,072	63
106,949	343,456	470	3,002	7,665	24,072	4,948	26,534	13,082	53,608	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

			SASKATCHEWAN			
			Moose Jaw		Prince Albert	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	16,205	16,205	15,300
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		6,785	6,481
Total Number of Returns.....	3	Nombre total de déclarations.....	3	16,205	22,990	21,781
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	219,476	231,869	238,089
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,428	2,554	4,111
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	304	416	65
Family Allowance.....	7	Allocations Familiales.....	7	2,556	3,063	2,615
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	3,297	3,697	5,015
Old Age Pension.....	9	Pension de vieillesse.....	9	4,339	7,756	2,393
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	3,541	5,226	2,140
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	7,702	8,896	4,232
Net Business Income.....	12	Revenu net d'entreprise.....	12	6,686	6,979	4,869
Net Professional Income.....	13	Revenu net de professions.....	13	5,212	5,448	5,206
Net Commission Income.....	14	Revenu net de commissions.....	14	199	208	149
Net Farming Income.....	15	Revenu net d'agriculture.....	15	21,083	19,673	4,981
Net Fishing Income.....	16	Revenu net de pêche.....	16			7
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	5,866	7,126	7,919
Bond Interest.....	18	Intérêt obligataire.....	18	4,872	5,417	2,082
Bank Interest.....	19	Intérêt bancaire.....	19	28,816	32,875	19,029
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	508	521	255
Income from Trusts.....	21	Revenu de fiducies.....	21	941	1,013	286
Annuity Income.....	22	Revenu de rentes.....	22	3,301	3,457	1,257
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	490	518	506
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	308	308	39
Net Rental Income.....	25	Revenu net de location.....	25	2,656	2,695	193
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	5,077	5,728	2,447
Miscellaneous Income.....	27	Revenus divers.....	27	4,898	5,481	4,696
Total Income Assessed.....	28	Total du revenu imposé.....	28	334,555	360,921	312,567
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	51,370	72,878	48,460
Age Exemption.....	30	Exemption en raison d'âge.....	30	3,582	6,370	1,931
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	9,229	11,041	7,099
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	5,237	5,982	5,266
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	56	60	134
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	69,474	96,331	62,889
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	2,956	3,107	2,907
Unemployment Insurance Premiums....	36	Primes d'assurance-chômage.....	36	2,859	3,040	2,827
Registered Pension Plan Contributions ..	37	Contributions à un régime enregistré de pensions.....	37	7,077	7,169	6,535
Retirement Savings Plan Premiums....	38	Primes d'épargne-retraite.....	38	6,542	6,594	4,428
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	569	587	404
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	6,811	8,527	5,433
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	1,637	2,088	871
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	1,253	1,299	1,393
Education Deduction.....	43	Déduction relative aux études.....	43	171	255	137
Tuition Fees.....	44	Frais de scolarité.....	44	237	454	288
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	506	568	717
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	5,249	5,607	5,371
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	920	950	1,129
Disability Deduction.....	48	Déduction pour invalidité.....	48	89	107	67
Standard Deductions.....	49	Déductions uniformes.....	49	1,366	2,021	1,308
Medical Claims.....	50	Réclamations de frais médicaux.....	50	417	460	188
Charitable Donations.....	51	Dons de charité.....	51	1,911	2,014	1,504
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	1,002	1,625	722
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	35	67	51
Other Deductions.....	54	Autres déductions.....	54	5,367	5,718	3,552
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	46,975	52,257	39,833
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	218,105	222,111	209,844
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	36,026	36,026	34,371
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	20,491	20,491	19,265
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	56,518	56,518	53,635
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	2,956	3,107	2,907
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	41,336	41,542	38,963
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	1,459	1,734	1,959
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,075	1,078	571
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	648	1,761	577

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

SASKATCHEWAN (Concluded)-SASKATCHEWAN (Fin)								ALBERTA		P O S I T I O N N O M B R E
Regina		Saskatoon		Other Areas-Autres endroits		TOTAL		Calgary		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
76,802	76,802	74,824	74,824	194,434	194,434	377,565	377,565	323,501	323,501	1
	27,656		28,236		118,935		188,093		92,332	2
76,802	104,458	74,824	103,060	194,434	313,369	377,565	565,658	323,501	415,633	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
217,790	1,271,166	1,176,413	1,232,344	2,025,540	2,205,553	4,877,308	5,192,172	6,057,112	6,291,918	4
45,899	46,599	32,457	34,095	27,129	27,609	112,024	115,047	234,690	241,106	5
1,574	2,315	2,123	3,056	2,277	4,039	6,342	9,959	27,033	29,517	6
11,482	13,063	10,602	12,233	36,228	49,770	63,483	81,291	38,049	42,479	7
10,689	12,894	15,982	19,523	34,438	44,073	69,421	86,124	47,030	56,204	8
15,181	22,912	13,594	20,186	56,190	93,671	91,698	148,236	35,127	53,535	9
12,491	16,464	10,805	14,269	41,493	58,127	70,471	96,938	31,342	44,490	10
33,219	35,561	25,356	27,131	38,949	43,547	109,459	120,102	81,062	91,564	11
23,171	25,434	23,981	24,853	97,469	105,611	156,176	168,014	50,548	36,631	12
35,183	36,208	31,041	32,390	34,456	36,189	111,097	115,653	174,389	182,525	13
4,278	4,712	3,945	4,355	13,136	14,984	21,707	24,406	19,827	20,931	14
39,846	40,834	24,101	22,708	905,158	943,264	995,169	1,031,375	5,779	10,045	15
		7-	5-	24	497	7	482	1-	19-	16
47,878	56,406	49,523	61,794	98,323	131,523	209,509	267,431	328,298	407,343	17
18,644	20,653	14,188	15,677	42,125	46,560	81,912	90,523	42,591	46,747	18
112,852	125,173	102,333	114,100	480,020	540,918	743,050	834,377	411,921	447,982	19
862	935	1,597	1,734	5,732	6,726	8,954	10,188	10,489	11,519	20
4,230	4,538	2,141	2,407	13,213	13,818	20,812	22,090	15,195	16,369	21
8,516	9,063	8,501	8,958	47,411	51,415	68,986	74,191	45,707	48,672	22
1,375	1,526	1,305	1,497	11,892	14,694	15,568	18,764	15,266	17,807	23
1,408	1,476	367	403	720	769	2,842	2,995	12,951	14,151	24
673-	1,097-	2,741	1,690	26,992	27,125	31,907	30,439	31,402-	45,576-	25
16,187	17,259	16,107	17,054	110,315	127,354	150,133	169,956	217,545	231,336	26
22,968	25,529	25,774	30,482	47,557	57,528	105,893	123,963	137,847	152,980	27
685,048	1,789,620	1,594,969	1,702,933	4,196,787	4,645,363	8,123,926	8,834,717	7,996,832	8,430,161	28
243,028	330,455	236,897	326,373	615,876	992,863	1,195,631	1,791,511	1,019,791	1,308,516	29
12,605	19,491	11,302	16,895	46,585	78,127	76,004	123,937	29,436	45,361	30
32,078	37,209	34,865	39,069	116,272	158,888	199,543	254,830	113,725	127,242	31
23,013	25,782	21,844	24,384	76,839	101,400	132,199	163,548	77,249	84,166	32
701	715	470	476	208	219	1,570	1,656	4,407	4,499	33
911,425	413,653	305,378	407,198	855,781	1,331,496	1,604,947	2,335,481	1,244,607	1,569,784	34
14,684	15,288	14,049	14,713	39,979	44,077	74,574	80,243	64,497	67,044	35
14,904	15,677	14,230	15,081	24,740	26,940	59,560	63,750	64,727	67,926	36
36,109	36,245	28,647	28,821	47,456	48,266	125,824	127,082	79,374	80,010	37
33,281	33,684	29,065	29,442	91,309	92,586	164,625	166,797	144,332	146,030	38
2,891	2,968	3,395	3,649	6,288	6,609	13,546	14,224	17,628	18,847	39
31,834	38,461	29,068	34,665	96,303	124,459	169,450	212,638	110,945	128,539	40
6,291	7,434	5,301	6,268	10,224	12,751	24,323	29,661	18,762	23,000	41
6,312	6,513	5,698	5,905	9,618	9,982	24,273	25,146	19,590	20,138	42
995	1,427	1,444	2,234	2,084	2,975	4,831	7,084	4,508	7,201	43
2,005	3,399	2,624	5,950	2,725	6,619	7,880	16,953	11,536	20,225	44
2,405	2,653	2,214	2,777	3,918	4,261	9,760	10,978	10,342	11,447	45
27,196	28,794	26,418	28,077	48,454	53,578	112,689	121,812	121,768	128,337	46
9,729	10,213	6,877	7,589	7,628	7,797	26,283	27,782	47,941	49,115	47
438	612	305	517	741	1,644	1,639	2,975	1,412	2,089	48
6,133	8,761	6,068	8,752	14,471	25,526	29,346	46,989	27,974	36,829	49
1,689	2,227	1,392	1,911	3,708	5,226	7,395	10,093	6,138	7,007	50
11,152	11,705	11,872	12,636	37,769	41,947	64,209	69,939	43,241	45,007	51
3,798	4,406	3,951	4,654	16,585	22,198	26,059	33,724	10,659	12,213	52
694	892	233	606	1,034	1,654	2,048	3,344	3,034	4,954	53
21,784	25,852	26,528	29,908	64,256	83,438	121,486	149,184	268,345	318,221	54
34,326	257,211	219,376	244,154	529,289	622,534	1,069,799	1,220,400	1,076,754	1,194,178	55
139,295	1,158,670	1,070,213	1,092,917	2,811,734	2,905,453	5,449,193	5,594,113	5,675,455	5,791,987	56
95,489	195,489	180,707	180,707	417,820	417,820	864,413	864,413	1,055,889	1,055,889	57
09,787	109,787	100,669	100,669	272,402	272,402	522,614	522,614	431,706	431,706	58
05,275	305,275	281,376	281,376	690,222	690,222	1,387,027	1,387,027	1,487,595	1,487,595	59
14,684	15,288	14,041	14,705	39,967	44,065	74,554	80,223	64,449	66,994	60
18,959	219,756	202,230	203,017	542,443	547,317	1,043,930	1,050,801	1,153,670	1,157,090	61
11,877	13,654	12,342	14,938	24,355	31,568	51,992	64,390	77,125	93,621	62
2,451	2,454	1,431	1,447	71,707	72,317	77,234	77,873	2,071	2,122	63
2,044	6,415	1,930	6,244	6,015	33,346	11,215	49,679	6,519	16,225	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

				ALBERTA (Continued)-ALBERTA (Suite)			
				Edmonton		Lethbridge	
ITEM		POSTE		Taxable Déclarations imposables	All Returns Toutes les déclarations	Taxable Déclarations imposables	Retu Toutes déclarati
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	342,220	342,220	26,925	26,925
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		101,510		9,810
Total Number of Returns.....	3	Nombre total de déclarations.....	3	342,220	443,730	26,925	36,735
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	6,125,210	6,359,561	409,168	427,168
Commissions from Employment.....	5	Commissions d'emplois.....	5	163,987	170,235	14,171	14,171
Other Employment Earnings.....	6	Autres gains provenant d'un emploi... 6	6	8,560	11,385	700	700
Family Allowance.....	7	Allocations Familiales.....	7	45,251	50,799	3,844	4,000
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	53,028	58,686	3,810	4,000
Old Age Pension.....	9	Pension de vieillesse.....	9	44,449	61,768	5,951	8,000
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	39,782	53,514	5,030	6,000
Other Pensions or Superannuation...	11	Autres pensions ou pensions de retraite	11	118,815	125,875	9,820	11,000
Net Business Income.....	12	Revenu net d'entreprise.....	12	87,719	68,381	9,679	7,000
Net Professional Income.....	13	Revenu net de professions.....	13	109,411	119,738	11,267	11,000
Net Commission Income.....	14	Revenu net de commissions.....	14	14,531	14,937	1,973	2,000
Net Farming Income.....	15	Revenu net d'agriculture.....	15	750	5,439	12,340	11,000
Net Fishing Income.....	16	Revenu net de pêche.....	16		79		
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	280,875	352,576	28,823	35,000
Bond Interest.....	18	Intérêt obligataire.....	18	40,802	44,847	5,598	6,000
Bank Interest.....	19	Intérêt bancaire.....	19	434,622	475,672	45,585	50,000
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	17,562	19,587	589	600
Income from Trusts.....	21	Revenu de fiducies.....	21	11,987	13,118	1,516	1,500
Annuity Income.....	22	Revenu de rentes.....	22	17,388	20,242	3,130	3,000
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	19,295	21,057	818	1,000
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	5,638	6,521	344	400
Net Rental Income.....	25	Revenu net de location.....	25	9,163	19,511	1,617	2,000
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	128,656	133,840	8,871	9,000
Miscellaneous Income.....	27	Revenus divers.....	27	111,628	125,111	7,642	8,000
Total Income Assessed.....	28	Total du revenu imposé.....	28	7,869,283	8,282,415	592,285	630,000
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	1,083,263	1,402,083	84,967	114,000
Age Exemption.....	30	Exemption en raison d'âge.....	30	38,939	54,660	4,998	7,000
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent..	31	138,251	153,481	12,341	18,000
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	89,468	97,047	8,099	9,000
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	6,953	7,155	205	300
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	1,356,874	1,714,425	110,611	145,000
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	66,297	68,873	4,942	5,000
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	68,291	71,510	4,859	5,000
Registered Pension Plan		Contributions à un régime enregistré					
Contributions.....	37	de pensions.....	37	106,154	106,646	8,160	8,000
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	113,187	114,788	10,703	10,000
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	18,949	19,585	803	800
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction.....	40	et gains en capital.....	40	118,494	139,241	11,265	13,000
Pension Income		Déduction pour revenu tiré					
Deduction.....	41	d'une pension.....	41	21,462	24,147	1,934	2,000
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	24,848	25,566	1,812	1,800
Education Deduction.....	43	Déduction relative aux études.....	43	5,002	7,810	452	500
Tuition Fees.....	44	Frais de scolarité.....	44	10,154	17,047	661	1,000
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	12,219	13,759	603	700
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	128,630	135,329	9,202	9,000
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	37,484	40,661	2,961	3,000
Disability Deduction.....	48	Déduction pour invalidité.....	48	2,449	3,756	139	200
Standard Deductions.....	49	Déductions uniformes.....	49	29,572	39,298	2,194	3,000
Medical Claims.....	50	Réclamations de frais médicaux.....	50	5,957	7,066	486	600
Charitable Donations.....	51	Dons de charité.....	51	40,811	42,594	6,335	6,000
Eligible Deductions Transferred		Déductions admissibles transférables					
from Spouse.....	52	entre conjoints.....	52	10,862	14,072	1,421	1,500
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	4,223	6,333	241	300
Other Deductions.....	54	Autres déductions.....	54	150,911	170,330	8,918	9,000
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	975,957	1,068,409	78,091	85,000
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	5,536,443	5,648,393	403,583	413,000
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	994,265	994,265	68,116	68,000
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	407,680	407,680	28,105	28,000
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	1,401,945	1,401,945	96,220	96,000
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	66,260	68,834	4,942	5,000
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	1,093,800	1,096,980	76,020	76,000
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	68,207	83,580	7,085	8,000
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	2,045	2,094	585	600
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	6,973	19,581	555	1,000

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ALBERTA (Concluded)-ALBERTA (Fin)						BRITISH COLUMBIA COLOMBIE BRITANNIQUE				P O T E T M E
Medicine Hat		Red Deer		Other Areas-Autres endroits		TOTAL		Port Alberni		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
18,364	18,364	24,121	24,121	316,427	316,427	1,051,558	1,051,558	12,062	12,062	1
	7,384		8,070		155,886		374,451		6,132	2
18,364	25,748	24,121	32,191	316,427	472,313	1,051,558	1,426,009	12,062	18,194	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
282,403	297,862	397,214	417,419	4,932,908	5,239,021	18,204,014	19,033,717	208,766	214,333	4
7,842	8,000	14,033	14,663	83,351	87,584	518,073	536,476	2	7	5
430	491	618	664	10,232	12,899	47,574	55,718	3,271	3,294	6
2,984	3,539	3,599	4,312	58,551	74,073	152,278	179,567	2,077	2,595	7
3,041	3,620	3,629	4,050	47,789	55,823	158,327	182,722	3,953	5,410	8
3,859	5,778	3,128	4,565	46,651	80,352	139,165	214,694	2,242	4,047	9
3,122	4,320	2,670	3,832	35,574	51,612	117,520	164,525	2,050	2,921	10
5,168	5,986	7,626	8,015	52,236	60,403	274,729	302,849	3,172	4,409	11
7,921	8,209	9,098	8,355	193,975	208,996	358,940	338,332	3,346	3,180	12
4,964	5,022	8,752	9,133	59,255	65,721	368,038	393,738	2,510	2,669	13
503	537	1,029	1,088	11,326	14,115	49,188	53,644		119	14
16,728	14,115	2,200	1,377	416,478	397,167	441,215	409,159	8	73-	15
				540	393	539	294	1,972	1,907	16
15,224	18,916	21,321	27,638	267,654	359,481	942,195	1,201,070	5,888	6,374	17
4,188	4,677	2,547	2,925	28,900	33,155	124,625	138,491	2,146	2,164	18
34,809	38,506	27,644	30,517	498,214	568,580	1,452,796	1,611,731	15,265	16,578	19
937	1,008	845	978	15,420	17,566	45,842	51,279	839	853	20
945	978	900	995	16,765	18,546	47,306	51,726	123	123	21
3,586	3,869	1,780	1,914	37,371	40,405	108,962	118,342	213	213	22
899	920	1,651	1,768	21,673	23,863	59,601	66,519	129	132	23
116	117	267	268	3,292	3,670	22,608	25,116	1	1	24
1,514	1,396	848	425-	13,048	11,333	23,539-	51,810-	126	253-	25
11,138	12,115	9,188	9,860	182,611	207,071	558,009	604,024	2,128	2,171	26
5,601	6,577	7,036	7,772	94,678	108,868	364,433	410,000	3,841	6,089	27
417,921	446,557	527,625	561,685	7,128,493	7,740,698	24,532,438	26,091,919	264,068	279,263	28
58,106	81,395	76,384	101,934	1,002,248	1,494,800	3,324,758	4,503,515	38,237	57,675	29
3,186	4,920	2,695	3,996	39,105	66,898	118,358	183,248	1,893	3,257	30
9,192	10,928	9,799	11,666	169,527	216,854	452,835	533,736	8,640	10,161	31
6,233	6,961	7,515	8,565	123,593	148,791	312,157	354,594	4,528	5,194	32
34	34	129	129	1,088	1,130	12,817	13,154	197	197	33
76,751	104,239	96,521	126,291	1,335,561	1,928,473	4,220,925	5,588,246	53,495	76,484	34
3,423	3,611	4,617	4,842	63,755	69,175	207,530	218,701	2,305	2,358	35
3,228	3,443	4,505	4,760	51,969	55,806	197,579	208,555	2,106	2,174	36
4,285	4,373	6,044	6,147	60,655	61,172	264,672	266,538	1,952	1,954	37
7,502	7,607	8,175	8,249	97,123	98,354	381,022	385,846	5,426	5,434	38
511	567	756	759	10,386	10,776	49,033	51,390	227	227	39
7,417	9,169	7,923	9,362	114,898	147,575	370,942	447,551	5,182	5,915	40
1,127	1,482	1,431	1,621	12,292	15,081	57,008	67,728	826	1,122	41
1,178	1,235	1,499	1,540	15,627	16,165	64,555	66,498	1,634	1,668	42
227	385	335	452	2,687	3,991	13,212	20,458	145	145	43
246	725	567	872	4,912	9,023	28,077	48,973	182	200	44
557	591	825	1,018	7,529	9,590	32,075	37,093	313	313	45
6,154	6,596	8,559	9,134	104,050	112,751	378,362	401,880	4,562	4,718	46
2,062	2,119	3,335	3,419	22,809	23,996	116,592	122,288	116	116	47
71	97	193	201	1,106	1,451	5,370	7,750			48
1,505	2,200	2,053	2,819	26,767	41,454	90,065	125,704	1,022	1,630	49
461	503	386	414	3,360	4,448	16,788	19,973	69	112	50
2,943	3,247	3,332	3,590	52,419	58,650	149,081	159,797	891	897	51
1,100	1,248	927	1,137	13,216	18,100	38,185	48,478	836	1,130	52
136	233	478	841	1,713	4,222	9,825	17,193			53
10,845	11,940	8,932	10,575	122,275	146,056	570,225	667,095	1,913	2,089	54
54,978	61,374	64,872	71,751	789,546	907,834	3,040,199	3,389,490	29,708	32,202	55
286,191	292,878	366,231	376,161	5,003,392	5,175,737	17,271,295	17,699,747	180,865	182,878	56
49,811	49,811	64,388	64,388	837,111	837,111	3,069,581	3,069,581	31,241	31,241	57
20,817	20,817	26,387	26,387	358,288	358,288	1,272,982	1,272,982	15,264	15,264	58
70,628	70,628	90,776	90,776	1,195,400	1,195,400	4,342,563	4,342,563	46,506	46,506	59
3,423	3,611	4,617	4,842	63,748	69,168	207,439	218,606	2,305	2,358	60
55,820	56,046	71,323	71,608	966,792	973,334	3,417,426	3,431,377	34,566	34,693	61
3,719	4,509	5,244	6,640	65,726	86,340	227,106	283,127	1,472	1,556	62
871	884	405	415	40,233	41,054	46,210	47,166	11	11	63
518	1,675	763	1,947	9,154	40,123	24,482	81,478	454	1,534	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

			BRITISH COLUMBIA (Continued) COLOMBIE BRITANNIQUE (Suite)			
			Kamloops		Kelowna	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	29,642	29,642	31,518
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		8,974	16,312
Total Number of Returns.....	3	Nombre total de déclarations.....	3	29,642	38,616	48,312
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	525,429	540,088	447,621
Commissions from Employment.....	5	Commissions d'emplois.....	5	9,506	11,300	22,481
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	2,484	2,624	1,381
Family Allowance.....	7	Allocations Familiales.....	7	4,079	4,782	4,751
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	12,708	13,396	12,861
Old Age Pension.....	9	Pension de vieillesse.....	9	3,003	5,784	18,561
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	3,144	4,813	9,971
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	7,924	9,160	20,311
Net Business Income.....	12	Revenu net d'entreprise.....	12	9,716	10,213	16,296
Net Professional Income.....	13	Revenu net de professions.....	13	16,599	17,022	20,081
Net Commission Income.....	14	Revenu net de commissions.....	14	858	1,015	1,966
Net Farming Income.....	15	Revenu net d'agriculture.....	15	759-	1,747-	1,361
Net Fishing Income.....	16	Revenu net de pêche.....	16			23
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	24,984	30,859	45,521
Bond Interest.....	18	Intérêt obligataire.....	18	3,430	3,942	8,571
Bank Interest.....	19	Intérêt bancaire.....	19	27,833	33,131	61,429
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	1,152	1,407	3,687
Income from Trusts.....	21	Revenu de fiducies.....	21	1,245	1,352	1,309
Annuity Income.....	22	Revenu de rentes.....	22	371	385	3,902
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	247	277	1,317
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	529	547	660
Net Rental Income.....	25	Revenu net de location.....	25	1,814-	2,538-	333-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	6,785	8,125	17,394
Miscellaneous Income.....	27	Revenus divers.....	27	10,796	12,467	10,742
Total Income Assessed.....	28	Total du revenu imposé.....	28	670,247	708,402	680,104
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	93,932	122,379	99,827
Age Exemption.....	30	Exemption en raison d'âge.....	30	2,495	5,053	7,456
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	15,964	19,629	14,337
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	8,086	8,968	8,655
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	402	403	79
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	120,879	156,432	130,354
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	5,846	6,060	5,453
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	5,709	5,933	4,748
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	10,719	10,754	7,139
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	11,789	11,838	13,621
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	959	963	1,019
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	10,348	12,480	14,313
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	1,529	1,948	3,215
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	3,896	3,969	2,230
Education Deduction.....	43	Déduction relative aux études.....	43	296	308	286
Tuition Fees.....	44	Frais de scolarité.....	44	1,078	1,326	664
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	1,080	1,083	473
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	11,169	11,610	9,675
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	3,749	5,042	4,981
Disability Deduction.....	48	Déduction pour invalidité.....	48	289	333	107
Standard Deductions.....	49	Déductions uniformes.....	49	2,655	3,498	2,589
Medical Claims.....	50	Réclamations de frais médicaux.....	50	856	1,079	795
Charitable Donations.....	51	Dons de charité.....	51	2,327	2,556	5,218
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	612	723	1,874
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	240	328	382
Other Deductions.....	54	Autres déductions.....	54	11,508	12,842	15,506
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	86,653	94,672	94,289
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	462,715	472,710	455,461
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	79,930	79,930	75,087
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	38,988	38,988	37,002
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	118,918	118,918	112,088
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	5,846	6,060	5,453
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	88,297	88,564	83,661
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	6,245	7,563	9,422
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	18	18	163
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	597	1,862	709

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

BRITISH COLUMBIA (Continued)-COLOMBIE BRITANNIQUE (Suite)

Nanaimo		New Westminster		Prince George		Vancouver		Vernon		P I O S T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
24,636	24,636	20,796	20,796	34,126	34,126	576,006	576,006	16,545	16,545	1
	10,334		9,326		13,113		218,207		8,481	2
24,636	34,970	20,796	30,122	34,126	47,239	576,006	794,213	16,545	25,026	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
412,732	429,333	308,130	321,049	647,071	672,060	9,703,237	10,097,369	243,226	253,824	4
23,504	23,616	5,581	5,792	15,849	15,975	343,181	366,802	16,192	16,371	5
2,721	2,878	1,967	2,072	2,907	3,112	43,809	51,655	1,383	1,415	6
3,923	4,619	1,699	2,156	6,340	7,179	66,363	74,082	2,912	3,097	7
7,300	9,993	4,896	5,981	12,915	15,582	115,212	139,347	5,810	6,999	8
4,333	8,261	6,694	12,982	1,746	3,397	124,255	243,817	3,451	7,999	9
4,162	5,813	5,243	8,120	2,232	3,517	95,405	143,303	2,422	4,929	10
7,722	8,794	11,622	14,280	3,300	3,963	261,116	294,633	7,796	9,205	11
7,222	7,632	675	449	13,240	14,194	71,469	9,314	7,933	8,826	12
9,191	9,907	15,015	15,931	16,176	16,795	396,926	428,531	7,194	7,891	13
682	812	715	749	1,061	1,174	27,398	29,472	1,028	1,156	14
37	186	157	190	2,105	2,878	40	5,696	451	1,241	15
1,632	1,794	603	596	26	22	24,572	23,390			16
18,710	22,475	11,167	12,494	22,387	28,136	537,575	631,950	15,064	20,007	17
3,252	3,717	4,401	4,807	2,610	2,873	125,285	142,615	2,240	2,520	18
29,070	35,550	36,164	41,584	26,618	29,760	978,598	1,113,977	29,505	35,337	19
1,608	2,060	869	957	1,407	1,538	33,081	36,412	1,488	1,967	20
319	410	492	517	253	291	28,165	31,522	444	580	21
1,590	1,697	1,135	1,253	794	842	32,963	35,395	1,415	1,584	22
275	385	334	377	668	709	26,584	28,720	914	928	23
262	266	391	417	214	227	28,719	30,168	550	569	24
975	2,100	2,526	3,024	8,456	10,791	121,143	171,159	9	294	25
9,035	9,393	5,559	5,797	7,156	7,848	234,835	259,070	11,215	11,535	26
9,942	11,159	6,206	7,132	9,944	10,945	278,997	311,142	7,092	8,603	27
558,250	598,279	426,872	461,376	784,354	826,470	13,456,639	14,345,829	368,831	404,392	28
77,884	110,344	65,833	95,364	108,120	149,620	1,822,579	2,508,245	52,418	79,284	29
3,639	7,370	5,480	10,907	1,594	3,012	104,892	205,055	3,039	7,057	30
16,521	19,233	7,436	10,276	21,935	25,556	220,683	259,750	7,688	9,406	31
8,331	9,404	3,452	3,984	12,459	13,677	136,543	148,770	6,150	6,677	32
45	49	172	272	278	281	14,961	15,897	22	22	33
106,420	146,399	82,374	120,802	144,387	192,145	2,299,657	3,137,716	69,317	102,446	34
4,773	4,983	3,596	3,732	6,935	7,210	106,559	111,131	2,932	3,080	35
4,726	4,963	3,687	3,875	6,740	7,071	106,001	111,264	2,722	2,848	36
7,567	7,589	5,245	5,262	11,132	11,213	186,306	187,596	4,097	4,109	37
9,125	9,299	7,302	7,384	10,303	10,446	285,906	290,336	6,668	6,759	38
648	688	1,188	1,195	903	941	32,103	35,222	431	431	39
9,062	11,746	8,463	10,737	9,333	11,082	258,960	321,287	7,901	10,374	40
2,246	2,765	2,308	3,259	964	1,233	45,031	59,101	1,388	1,878	41
2,563	2,599	1,950	1,999	3,713	3,783	51,834	52,986	1,317	1,348	42
272	458	174	252	338	459	9,098	14,676	148	218	43
358	1,017	532	821	772	1,239	22,632	36,660	185	505	44
936	978	366	377	1,157	1,344	20,293	21,372	230	379	45
9,014	9,500	7,072	7,449	13,285	13,989	201,872	212,726	5,262	5,572	46
4,399	4,429	1,075	1,143	3,465	3,525	70,028	79,317	3,780	3,801	47
71	109	135	178	225	296	2,574	4,011	77	87	48
2,217	3,218	1,822	2,721	3,072	4,352	49,291	69,972	1,397	2,226	49
317	893	334	489	373	480	18,998	27,632	240	293	50
1,565	1,656	2,110	2,247	3,307	3,468	70,656	75,400	2,081	2,200	51
1,332	1,366	1,157	1,738	839	964	25,044	29,156	879	1,297	52
261	327		190	160	409	5,349	9,605	68	413	53
12,078	12,998	6,117	6,990	12,449	14,352	328,922	392,991	7,730	9,358	54
73,531	81,579	54,705	62,038	89,464	97,855	1,897,458	2,142,440	49,534	57,176	55
378,298	385,523	289,793	294,102	550,503	560,176	9,259,518	9,422,910	249,980	258,087	56
64,596	64,596	49,636	49,636	97,137	97,137	1,649,829	1,649,829	42,388	42,388	57
31,638	31,638	24,352	24,352	47,495	47,495	806,848	806,848	20,823	20,823	58
96,234	96,234	73,987	73,987	144,632	144,632	2,456,677	2,456,677	63,210	63,210	59
4,761	4,971	3,596	3,732	6,935	7,210	106,503	111,075	2,932	3,080	60
71,534	71,788	55,119	55,345	107,416	107,707	1,815,228	1,821,153	47,080	47,336	61
4,673	5,483	2,791	3,049	5,591	6,829	134,117	153,159	3,766	4,851	62
	9	11	11	331	331	1,423	1,381	117	117	63
841	2,115	373	1,178	947	3,280	12,267	30,742	413	1,454	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXATION YEAR (Année fiscale)			BRITISH COLUMBIA-COLOMBIE BRITANNIQUE				
			Victoria		Other Areas-Autres endroits		
			Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retn Toutes déclarations	
ITEM		POSTE					
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	102,877	102,877	420,119	420,119
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		40,016		219,219
Total Number of Returns.....	3	Nombre total de déclarations.....	3	102,877	142,893	420,119	639,338
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	1,444,187	1,496,031	6,882,156	7,214,187
Commissions from Employment.....	5	Commissions d'emplois.....	5	50,479	51,916	139,435	142,351
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	4,499	5,526	26,329	29,299
Family Allowance.....	7	Allocations Familiales.....	7	10,675	12,093	71,103	87,773
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	20,080	23,104	151,537	187,721
Old Age Pension.....	9	Pension de vieillesse.....	9	38,037	63,307	72,663	170,007
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	24,177	32,352	63,227	107,756
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	124,051	135,720	182,324	214,095
Net Business Income.....	12	Revenu net d'entreprise.....	12	26,245	23,286	181,116	179,227
Net Professional Income.....	13	Revenu net de professions.....	13	62,229	67,119	140,414	149,543
Net Commission Income.....	14	Revenu net de commissions.....	14	3,339	3,870	11,652	12,221
Net Farming Income.....	15	Revenu net d'agriculture.....	15	1,211	758	5,641	19,229
Net Fishing Income.....	16	Revenu net de pêche.....	16	2,137	1,586	30,758	31,221
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	108,464	129,305	278,208	344,095
Bond Interest.....	18	Intérêt obligataire.....	18	39,720	44,806	53,796	63,321
Bank Interest.....	19	Intérêt bancaire.....	19	200,820	230,860	547,617	646,698
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	8,452	9,932	26,859	32,221
Income from Trusts.....	21	Revenu de fiducies.....	21	8,536	10,460	10,876	12,221
Annuity Income.....	22	Revenu de rentes.....	22	10,190	11,375	21,229	23,221
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	5,794	6,515	12,112	13,221
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	6,581	7,055	5,511	5,221
Net Rental Income.....	25	Revenu net de location.....	25	18,202	23,712	10,314	14,221
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	46,423	49,033	141,649	156,221
Miscellaneous Income.....	27	Revenus divers.....	27	37,181	43,897	146,687	165,221
Total Income Assessed.....	28	Total du revenu imposé.....	28	2,265,304	2,436,194	9,192,584	9,954,221
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	325,530	450,622	1,330,542	2,023,221
Age Exemption.....	30	Exemption en raison d'âge.....	30	31,229	53,988	60,342	140,221
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	43,112	49,348	256,300	317,221
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	21,203	23,107	145,491	170,221
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	1,097	1,101	2,921	3,221
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	422,171	578,165	1,795,597	2,655,221
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	16,941	17,564	78,749	82,221
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	17,011	17,679	73,988	78,221
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	43,311	43,980	114,006	114,221
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	44,931	45,518	131,447	133,221
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement et gains en capital.....	39	3,731	3,978	13,805	15,221
Pension Income Deduction.....	40	Déduction pour revenu tiré d'une pension.....	40	47,740	61,269	154,933	203,221
Union and Professional Dues.....	41	Cotisations syndicales et prof.....	41	16,899	20,883	32,461	42,221
Education Deduction.....	42	Déduction relative aux études.....	42	8,712	8,806	40,492	41,221
Tuition Fees.....	43	Frais de scolarité.....	43	1,233	1,949	3,115	4,221
Child Care Expenses.....	44	Frais de garde d'enfants.....	44	2,981	5,252	7,785	12,221
General Expense Allowance.....	45	Allocation pour frais généraux.....	45	2,343	2,542	12,756	14,221
Other Expenses of Employment.....	46	Autres frais professionnels.....	46	32,156	33,679	145,857	155,221
Disability Deduction.....	47	Déduction pour invalidité.....	47	10,207	10,913	36,473	37,221
Standard Deductions.....	48	Déductions uniformes.....	48	857	1,406	2,030	2,221
Medical Claims.....	49	Réclamations de frais médicaux.....	49	8,784	12,627	36,572	57,221
Charitable Donations.....	50	Dons de charité.....	50	2,898	5,046	6,259	8,221
Eligible Deductions Transferred from Spouse.....	51	Déductions admissibles transférables entre conjoints.....	51	10,995	11,816	48,262	53,221
Allowable Investment Loss.....	52	Pertes déductibles d'entreprise.....	52	7,879	9,654	20,844	28,221
Other Deductions.....	53	Autres déductions.....	53	2,149	3,198	2,077	3,221
Total Deductions (Item 35-54).....	54	Total des déductions (Postes 35 à 54)....	54	42,905	50,472	141,200	179,221
Taxable Income Assessed.....	55	Revenu imposable établi.....	55	324,663	368,230	1,103,110	1,269,221
Net Federal Tax Payable.....	56	Impôt fédéral net à payer.....	56	1,518,470	1,548,709	6,293,877	6,428,221
Net Provincial Tax Payable.....	57	Impôt provincial net à payer.....	57	255,499	255,499	1,070,598	1,070,221
Total Net Tax Payable.....	58	Impôt total net à payer.....	58	125,974	125,974	526,467	526,221
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	381,473	381,473	1,597,065	1,597,221
Basic Federal Tax.....	60	Cotisations au RPC.....	60	16,941	17,564	78,711	82,221
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	284,389	285,177	1,192,687	1,197,221
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	27,105	31,213	69,429	83,221
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	123	123	4,490	4,221
	64	Crédit d'impôt pour enfants.....	64	1,704	5,962	11,363	47,221

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

B.C. (Concluded)-C.B. (Fin)		Yukon		Northwest Territories Territoires du Nord-Ouest		Outside Canada Hors du Canada		GRAND TOTAL TOTAL GLOBAL		P O S T E M E
TOTAL		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
1,268,327	1,268,327	12,517	12,517	17,986	17,986	25,571	25,571	10,430,624	10,430,624	1
	550,668		2,684		7,152		11,586		4,748,517	2
1,268,327	1,818,995	12,517	15,201	17,986	25,138	25,571	37,157	10,430,624	15,179,141	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
0,798,845	21,685,915	232,520	237,266	336,534	345,559	446,584	466,157	161,457,765	168,935,688	4
625,761	657,179	1,191	1,223	197	198	3,582	3,674	3,634,823	3,793,766	5
90,604	103,319	603	691	416	475	3,756	4,052	409,329	507,394	6
173,299	202,821	1,854	2,131	4,130	5,694	3,217	3,468	1,588,378	1,902,800	7
344,628	420,321	5,409	5,711	4,795	5,311	1,572	2,213	3,655,648	4,443,530	8
265,301	538,305	637	921	403	1,291	1,572	3,086	1,818,579	3,356,829	9
208,646	322,760	642	808	612	767	1,782	2,754	1,644,183	2,553,272	10
626,874	714,924	1,611	1,695	1,177	1,306	7,304	8,502	3,837,118	4,425,816	11
337,258	272,020	3,438	2,673	2,774	2,592	24,033	17,980	3,144,390	3,256,341	12
685,392	735,151	3,360	3,618	3,771	3,784	11,205	11,527	4,556,041	4,742,044	13
48,699	53,161	110	107	158	163	327	363	440,162	479,930	14
6,129	29,125	30	71	104	111	2,641	2,518	2,053,885	2,097,668	15
61,724	60,870	24	23	169	179	130	133	280,056	288,616	16
1,060,195	1,271,341	6,920	8,632	4,760	5,357	11,606	12,765	6,149,336	7,402,538	17
244,209	279,797	620	648	726	759	2,086	2,393	2,028,100	2,288,457	18
952,918	2,255,928	7,884	8,271	7,822	8,096	16,834	18,837	13,328,033	15,277,295	19
79,442	91,564	160	168	85	85	647	715	639,313	731,200	20
51,763	58,799	132	143	151	170	389	448	527,684	575,816	21
73,804	80,601	146	151	75	91	1,929	1,984	620,600	676,483	22
48,374	53,101	176	186	509	696	732	768	241,251	271,865	23
43,417	45,887	40	41	83	83	2,895	3,022	267,858	291,981	24
163,634	228,723	157	197	883	873	1,412	2,338	280,324	440,118	25
482,177	527,862	1,486	1,593	621	635	9,104	9,592	2,130,482	2,370,018	26
521,428	588,907	4,165	4,477	4,666	4,976	22,225	26,355	3,267,631	3,764,451	27
667,253	30,762,682	272,939	280,906	373,644	387,282	574,740	600,966	217,440,319	233,993,679	28
014,901	5,750,108	39,628	48,122	56,954	79,616	63,812	90,826	33,004,138	47,989,608	29
222,060	451,949	539	777	402	1,186	1,622	3,259	1,523,931	2,826,020	30
612,617	738,734	4,738	5,315	8,493	10,693	17,411	20,957	5,465,574	6,673,063	31
354,898	400,170	3,509	3,931	8,084	10,665	8,540	9,702	3,469,754	3,993,016	32
20,175	21,401	62	65	183	186	286	304	140,828	148,754	33
224,651	7,362,362	48,476	58,211	74,116	102,348	91,671	125,048	43,604,225	61,630,460	34
234,090	244,661	2,352	2,391	3,397	3,464	4,173	4,318	1,914,049	2,010,901	35
227,438	238,999	2,274	2,333	3,538	3,662	4,279	4,470	1,922,648	2,023,627	36
391,475	394,556	4,298	4,314	8,403	8,429	13,907	14,073	3,409,811	3,441,662	37
526,518	534,407	3,939	3,969	5,955	5,963	6,607	6,697	3,810,859	3,879,173	38
55,013	59,822	660	677	1,753	1,775	2,070	2,158	496,625	524,935	39
526,234	668,279	3,089	3,311	3,584	3,797	6,956	8,323	3,931,192	4,909,262	40
106,868	139,108	461	491	528	565	1,486	1,909	716,746	934,732	41
118,340	120,841	1,019	1,029	1,376	1,387	854	886	818,759	840,944	42
15,106	23,348	105	122	106	119	372	519	169,835	241,335	43
37,169	60,508	329	414	424	574	1,283	2,437	255,983	511,628	44
39,947	43,191	611	636	884	956	483	551	379,712	419,204	45
439,924	464,614	4,623	4,736	6,876	7,139	8,582	9,000	3,572,416	3,784,780	46
138,273	150,589	327	332	80	106	687	704	937,393	1,005,903	47
6,365	9,642	14	20	30	44	81	124	54,882	83,284	48
109,421	162,034	1,137	1,401	1,641	2,341	2,176	3,188	881,421	1,337,003	49
31,140	45,698	131	139	142	157	920	1,047	219,104	297,128	50
147,413	159,331	937	957	1,414	1,479	1,828	1,947	1,133,819	1,216,473	51
61,296	76,532	182	215	156	171	1,028	1,120	491,443	644,061	52
10,757	18,348	20	20	11	11	40	134	75,064	140,814	53
580,328	700,714	3,626	4,913	2,764	3,087	21,808	31,318	3,145,109	4,052,135	54
803,116	4,315,223	30,135	32,421	43,062	45,226	79,618	94,922	28,336,870	32,298,983	55
1639,480	20,022,219	194,327	196,045	256,465	257,180	403,445	407,781	145,499,231	148,274,085	56
415,942	3,415,942	34,457	34,457	45,271	45,271	90,794	90,794	24,928,308	24,928,308	57
674,849	1,674,849	16,356	16,356	21,543	21,543	21,892	21,892	9,774,457	9,774,457	58
909,791	5,090,791	50,813	50,813	66,814	66,814	112,686	112,686	34,702,765	34,702,765	59
233,984	244,554	2,351	2,390	3,394	3,461	3,863	3,998	1,447,012	1,518,406	60
779,978	3,793,635	38,052	38,058	50,129	50,136	88,318	88,694	27,882,122	28,021,101	61
264,611	307,826	1,730	2,105	1,189	1,306	2,900	3,088	1,526,818	1,779,518	62
6,688	6,657	42	42	9	9	208	211	188,110	199,927	63
29,668	97,930	385	880	1,002	3,470	274	1,507	299,958	1,068,992	64

## ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

TAXED AS SINGLE-CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS, SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED-CONTRIBUTABLES IMPOSÉS À TITRE DE MARIÉS

	WITH NO DEPENDANT SANS PERSONNE À CHARGE				WITH ONE DEPENDANT AVEC 1 PERSONNE À CHARGE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
nder		\$	\$	\$		\$	\$	\$
oins de \$ 3,000.....	49,838	31,894	152	2	26,615	8,731	309	
3,000 to-à 3,250.....	3,972	12,378	530	1	1,341	4,177		
3,250 to-à 3,500.....	3,540	11,849	122	1	1,889	6,377	202	1
3,500 to-à 3,750.....	4,871	17,673	157	5	1,777	6,432	447	14
3,750 to-à 4,000.....	4,659	18,097	142	5	1,863	7,242	67	2
4,000 to-à 4,250.....	4,824	19,895	3		1,638	6,776	1	
4,250 to-à 4,500.....	4,791	20,986	323	3	2,656	11,601	64	
4,500 to-à 4,750.....	5,467	25,278	206	17	1,893	8,742	344	25
4,750 to-à 5,000.....	6,914	33,795	387	4	1,841	8,920	23	1
5,000 to-à 5,500.....	12,467	65,501	1,263	137	2,994	15,632	164	6
5,500 to-à 6,000.....	14,119	81,176	1,999	99	4,196	24,165	833	86
6,000 to-à 6,500.....	17,467	109,285	2,981	142	5,165	32,248	540	17
6,500 to-à 7,000.....	18,147	122,578	6,336	74	5,420	36,651	991	15
7,000 to-à 7,500.....	19,957	144,366	10,453	233	6,005	43,378	2,659	106
7,500 to-à 8,000.....	20,261	157,067	20,713	514	7,279	56,462	6,207	169
8,000 to-à 8,500.....	19,560	161,325	23,615	664	6,221	51,467	7,309	116
8,500 to-à 9,000.....	21,487	187,869	35,064	2,101	9,605	84,128	15,454	425
9,000 to-à 9,500.....	20,447	188,890	37,878	2,443	8,547	79,081	16,134	788
9,500 to-à 10,000.....	22,717	221,448	51,643	4,132	10,814	105,392	25,356	1,776
10,000 to-à 10,500.....	20,985	214,941	52,427	4,442	8,965	91,909	22,448	1,801
10,500 to-à 11,000.....	19,598	210,677	57,965	6,500	8,320	89,390	25,072	2,251
11,000 to-à 11,500.....	22,585	254,143	75,509	8,231	8,434	94,886	31,811	3,498
11,500 to-à 12,000.....	18,893	221,929	74,378	9,860	8,466	99,607	35,592	4,352
12,000 to-à 12,500.....	21,948	268,897	94,770	12,541	8,796	107,878	38,986	4,837
12,500 to-à 13,000.....	21,838	278,284	105,829	15,113	8,502	108,256	43,963	6,547
13,000 to-à 13,500.....	21,948	290,933	111,864	16,691	8,718	115,527	47,041	7,073
13,500 to-à 14,000.....	19,349	266,174	112,526	18,038	10,199	140,145	60,147	9,069
14,000 to-à 14,500.....	16,704	238,066	102,557	17,107	8,559	122,074	53,723	8,663
14,500 to-à 15,000.....	19,398	286,379	127,897	21,471	9,246	136,350	62,576	10,973
15,000 to-à 15,500.....	20,538	313,269	150,133	26,348	10,864	165,894	79,168	13,504
15,500 to-à 16,000.....	18,627	293,302	142,200	25,700	10,247	161,506	76,963	13,926
16,000 to-à 16,500.....	18,055	293,392	145,928	27,205	9,973	161,958	79,294	13,947
16,500 to-à 17,000.....	19,739	330,735	167,336	31,261	9,625	161,238	81,177	15,476
17,000 to-à 17,500.....	19,285	332,833	171,313	33,445	10,069	173,936	88,671	16,559
17,500 to-à 18,000.....	18,860	334,670	177,755	34,817	11,300	200,482	106,251	20,171
18,000 to-à 18,500.....	17,972	327,914	176,586	34,885	10,131	185,041	101,014	19,552
18,500 to-à 19,000.....	17,912	336,079	184,840	37,200	11,315	212,361	115,375	23,684
19,000 to-à 19,500.....	20,889	402,085	222,623	46,001	9,981	192,074	107,627	22,091
19,500 to-à 20,000.....	15,393	304,092	173,711	34,514	12,764	252,202	142,345	29,551
20,000 to-à 21,000.....	32,640	668,835	384,337	81,432	20,102	412,008	239,016	50,479
21,000 to-à 22,000.....	32,653	701,649	411,662	88,669	21,164	455,017	264,117	56,079
22,000 to-à 23,000.....	28,458	639,735	384,504	83,421	24,310	546,918	331,155	72,501
23,000 to-à 24,000.....	27,149	637,651	393,672	86,679	19,760	464,568	288,078	63,029
24,000 to-à 25,000.....	25,939	634,532	403,055	90,450	19,830	485,346	301,044	66,949
25,000 to-à 26,000.....	23,720	604,268	381,881	87,307	17,842	455,128	289,346	66,077
26,000 to-à 27,000.....	22,465	594,544	386,168	88,849	19,075	505,654	323,054	75,396
27,000 to-à 28,000.....	20,615	566,686	368,872	86,966	14,527	399,892	260,603	60,145
28,000 to-à 29,000.....	18,704	532,668	351,400	83,720	14,747	420,213	277,538	65,898
29,000 to-à 30,000.....	16,243	479,097	320,370	76,283	14,140	417,115	279,084	65,919
30,000 to-à 32,500.....	34,627	1,080,256	727,920	173,434	27,999	873,684	590,761	146,963
32,500 to-à 35,000.....	26,083	878,972	607,130	153,005	20,870	704,509	485,367	120,753
35,000 to-à 37,500.....	21,982	794,439	555,855	144,525	16,622	602,389	426,298	111,584
37,500 to-à 40,000.....	16,093	623,034	441,580	117,986	10,993	425,283	306,565	81,586
40,000 to-à 45,000.....	23,282	984,812	710,729	200,858	18,195	769,482	559,570	156,400
45,000 to-à 50,000.....	13,692	647,475	478,324	138,010	9,743	460,832	338,124	97,449
50,000 to-à 60,000.....	14,822	804,302	610,278	184,435	9,688	526,499	400,382	121,652
60,000 to-à 70,000.....	6,608	425,393	330,708	104,020	4,417	285,179	220,237	68,625
70,000 to-à 80,000.....	4,241	315,449	242,133	78,046	2,410	180,229	140,831	45,619
80,000 to-à 90,000.....	2,438	206,066	164,334	55,367	1,536	129,680	104,269	34,004
90,000 to-à 100,000.....	1,661	157,037	125,657	42,782	977	92,141	74,550	26,128
100,000 to-à 150,000.....	2,768	325,753	260,471	92,640	1,752	207,016	163,135	57,598
150,000 to-à 200,000.....	859	144,794	112,138	42,906	500	85,026	66,483	24,272
200,000 to-à 250,000.....	280	62,730	46,388	17,911	170	37,512	28,350	11,044
250,000 and over-et plus.....	394	170,951	113,634	49,084	200	85,675	52,794	22,813
TOTAL.....	1,084,440	21,111,273	12,135,310	2,920,730	613,805	13,597,308	8,287,096	2,020,033

TABLE 6 (CONTINUED)

## ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

		WITH 2 DEPENDANTS AVEC 2 PERSONNES À CHARGE				WITH 3 DEPENDANTS AVEC 3 PERSONNES À CHARGE			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Under Moins de	\$ 3,000	15,672	\$ 7,276	\$ 862	\$ 5	7,526	\$ 8,854	\$ 43	\$ 43
\$ 3,000 to-à	3,250	916	2,842			565	1,759	36	
3,250 to-à	3,500	1,055	3,569	12	1	449	1,509		
3,500 to-à	3,750	1,261	4,552	4		398	1,442		
3,750 to-à	4,000	750	2,908	4	1	370	1,453	3	
4,000 to-à	4,250	1,396	5,714	77	3	594	2,422		
4,250 to-à	4,500	990	4,323	31		621	2,709	3	
4,500 to-à	4,750	1,498	6,955	58	4	180	838	14	
4,750 to-à	5,000	1,068	5,229	14		509	2,498		
5,000 to-à	5,500	2,822	14,846	137	9	1,093	5,661	29	
5,500 to-à	6,000	3,567	20,496	149	1	1,621	9,305	67	
6,000 to-à	6,500	3,622	22,612	650	65	1,048	6,501	27	
6,500 to-à	7,000	3,337	22,571	614	24	1,644	11,182	297	
7,000 to-à	7,500	4,266	30,821	1,566	23	2,216	16,238	441	
7,500 to-à	8,000	5,464	42,255	3,159	169	3,409	26,378	1,345	
8,000 to-à	8,500	7,575	62,504	7,698	338	3,080	25,542	1,538	
8,500 to-à	9,000	6,684	58,706	8,795	328	2,877	25,251	1,776	
9,000 to-à	9,500	7,795	72,106	14,334	825	3,014	27,914	3,135	
9,500 to-à	10,000	6,385	62,391	13,460	563	3,868	37,838	5,088	
10,000 to-à	10,500	6,601	67,885	16,602	1,110	2,860	29,339	5,253	
10,500 to-à	11,000	7,883	84,683	23,060	2,030	3,663	39,450	8,202	
11,000 to-à	11,500	6,104	68,572	19,409	1,809	3,906	43,884	11,138	
11,500 to-à	12,000	7,413	87,001	26,014	2,577	3,335	39,127	10,640	
12,000 to-à	12,500	7,988	97,877	32,980	3,955	3,047	37,309	10,026	
12,500 to-à	13,000	7,420	94,624	33,067	4,467	3,387	43,237	13,233	
13,000 to-à	13,500	6,795	89,989	34,679	4,970	3,642	48,300	16,929	
13,500 to-à	14,000	7,085	97,448	38,723	5,873	3,324	45,723	15,084	
14,000 to-à	14,500	8,006	113,899	47,145	7,178	3,016	43,017	14,952	
14,500 to-à	15,000	8,093	119,245	51,009	8,543	4,857	71,590	27,387	
15,000 to-à	15,500	7,874	120,065	50,089	8,199	3,363	51,237	20,024	
15,500 to-à	16,000	7,701	121,417	55,342	9,561	3,715	58,366	24,738	
16,000 to-à	16,500	9,264	150,434	71,259	12,758	3,287	53,300	22,701	
16,500 to-à	17,000	10,932	183,080	87,868	16,065	5,084	85,148	38,348	
17,000 to-à	17,500	10,277	177,271	87,900	16,470	4,343	74,957	34,481	
17,500 to-à	18,000	11,271	200,025	99,559	18,913	4,637	82,376	37,848	
18,000 to-à	18,500	9,251	168,968	87,086	16,656	3,759	68,623	32,420	
18,500 to-à	19,000	10,150	190,425	99,574	19,399	5,242	98,341	48,947	
19,000 to-à	19,500	8,497	163,420	87,659	16,597	4,311	82,915	41,214	
19,500 to-à	20,000	10,378	204,937	109,903	22,130	4,354	86,000	44,209	
20,000 to-à	21,000	22,647	464,392	255,273	52,539	9,106	186,809	101,025	
21,000 to-à	22,000	22,562	484,426	278,751	59,052	9,208	197,679	107,655	
22,000 to-à	23,000	24,483	550,631	322,752	71,148	12,065	271,956	148,753	
23,000 to-à	24,000	24,769	582,207	351,136	76,857	11,549	271,480	154,673	
24,000 to-à	25,000	25,681	628,946	384,810	86,370	10,276	251,999	146,714	
25,000 to-à	26,000	22,807	581,838	365,431	84,244	8,796	224,083	134,210	
26,000 to-à	27,000	22,737	602,279	380,380	89,487	10,041	266,302	164,779	
27,000 to-à	28,000	20,943	576,396	369,257	85,094	9,342	257,286	158,354	
28,000 to-à	29,000	21,435	610,930	398,555	96,502	9,171	261,395	165,520	
29,000 to-à	30,000	20,067	591,697	390,837	95,053	9,048	266,586	170,917	
30,000 to-à	32,500	45,591	1,420,954	963,368	237,334	17,565	547,847	356,896	
32,500 to-à	35,000	34,895	1,176,014	810,548	209,017	16,799	567,015	383,759	
35,000 to-à	37,500	26,828	970,884	682,192	180,218	12,482	452,363	309,713	
37,500 to-à	40,000	21,549	832,588	595,407	161,835	9,121	353,084	246,571	
40,000 to-à	45,000	27,471	1,160,563	836,527	235,223	12,523	528,905	374,314	
45,000 to-à	50,000	16,528	780,219	577,927	170,677	6,667	314,665	226,547	
50,000 to-à	60,000	14,382	780,395	582,269	177,397	8,604	468,416	350,153	
60,000 to-à	70,000	6,485	418,796	318,572	102,404	3,086	198,887	150,412	
70,000 to-à	80,000	3,579	266,398	206,223	67,146	1,719	128,532	98,884	
80,000 to-à	90,000	1,998	169,683	132,012	45,707	1,192	100,631	79,557	
90,000 to-à	100,000	1,279	120,789	95,685	33,568	694	65,755	51,287	
100,000 to-à	150,000	2,315	271,504	214,685	78,572	1,330	155,950	122,897	
150,000 to-à	200,000	540	91,391	69,631	25,768	320	54,848	43,694	
200,000 to-à	250,000	200	43,516	30,636	12,308	100	22,523	16,836	
250,000 and over-et plus		216	85,006	54,264	22,967	110	46,272	27,957	
TOTAL		677,089	17,301,830	10,877,683	2,758,110	303,139	7,841,094	4,783,692	1,210,81

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS, SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 4 DEPENDANTS AVEC 4 PERSONNES À CHARGE				WITH 5 OR MORE DEPENDANTS AVEC 5 PERSONNES À CHARGE OU PLUS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
under moins de \$ 3,000 .....	3,085	\$ 4,708 -	\$	\$	1,654	\$ 981 -	\$ 1	\$
3,000 to-à 3,250 .....	340	1,062						
3,250 to-à 3,500 .....	434	1,451			14	49		
3,500 to-à 3,750 .....	463	1,658			115	415		
3,750 to-à 4,000 .....	36	139			172	658		
4,000 to-à 4,250 .....	123	509			45	182		
4,250 to-à 4,500 .....	60	263	16		142	606		
4,500 to-à 4,750 .....	110	510			234	1,103	21	3
4,750 to-à 5,000 .....	321	1,564						
5,000 to-à 5,500 .....	513	2,685	26	4	233	1,224		
5,500 to-à 6,000 .....	761	4,390			288	1,645		
6,000 to-à 6,500 .....	851	5,374	5	1	468	2,978	15	
6,500 to-à 7,000 .....	420	2,832			350	2,386	7	
7,000 to-à 7,500 .....	531	3,877	19	2	323	2,361	8	
7,500 to-à 8,000 .....	630	4,883	39	3	153	1,190		
8,000 to-à 8,500 .....	555	4,559	1		470	3,936	391	74
8,500 to-à 9,000 .....	832	7,179	848	109	751	6,582	294	6
9,000 to-à 9,500 .....	860	7,948	438	7	238	2,212	45	
9,500 to-à 10,000 .....	749	7,329	611	17	273	2,652	31	2
10,000 to-à 10,500 .....	1,754	18,001	2,347	36	464	4,783	587	21
10,500 to-à 11,000 .....	1,301	13,978	2,745	135	342	3,682	379	10
11,000 to-à 11,500 .....	815	9,127	1,587	66	854	9,617	1,206	15
11,500 to-à 12,000 .....	999	11,775	2,246	152	642	7,526	1,228	30
12,000 to-à 12,500 .....	971	11,866	2,806	138	940	11,576	2,380	152
12,500 to-à 13,000 .....	1,097	14,006	3,026	287	412	5,269	975	72
13,000 to-à 13,500 .....	1,239	16,429	4,143	394	760	10,030	1,881	141
13,500 to-à 14,000 .....	1,497	20,589	6,570	828	575	7,915	1,788	195
14,000 to-à 14,500 .....	1,305	18,557	6,163	776	366	5,217	1,252	91
14,500 to-à 15,000 .....	1,011	14,854	5,179	789	769	11,334	3,422	396
15,000 to-à 15,500 .....	845	12,888	4,259	617	739	11,301	3,604	526
15,500 to-à 16,000 .....	872	13,699	5,133	892	520	8,145	2,582	354
16,000 to-à 16,500 .....	1,698	27,531	10,926	1,737	303	4,909	1,551	204
16,500 to-à 17,000 .....	766	12,814	4,574	739	529	8,882	2,024	321
17,000 to-à 17,500 .....	1,356	23,439	9,478	1,804	389	6,720	2,790	413
17,500 to-à 18,000 .....	706	12,511	5,391	1,002	397	7,023	2,595	388
18,000 to-à 18,500 .....	1,410	25,715	11,118	1,822	747	13,596	5,418	879
18,500 to-à 19,000 .....	1,386	26,026	10,575	1,951	588	10,979	4,807	903
19,000 to-à 19,500 .....	1,405	27,109	12,539	2,550	591	11,349	4,812	854
19,500 to-à 20,000 .....	1,389	27,451	13,078	2,553	600	11,876	5,791	1,203
20,000 to-à 21,000 .....	2,203	44,993	21,060	4,087	833	16,916	6,754	1,216
21,000 to-à 22,000 .....	3,049	65,783	34,521	7,250	900	19,315	8,708	1,620
22,000 to-à 23,000 .....	3,186	71,782	36,859	7,407	1,066	24,008	11,216	2,220
23,000 to-à 24,000 .....	3,422	80,607	45,097	9,488	1,596	37,435	19,320	4,288
24,000 to-à 25,000 .....	2,596	63,490	34,685	7,298	865	21,304	10,985	2,431
25,000 to-à 26,000 .....	2,999	76,437	43,948	9,551	1,150	29,356	15,498	3,492
26,000 to-à 27,000 .....	2,450	65,081	38,887	8,789	859	22,742	11,624	2,642
27,000 to-à 28,000 .....	2,988	82,104	48,146	10,357	880	24,065	12,782	2,865
28,000 to-à 29,000 .....	2,493	71,100	44,335	10,460	860	24,631	14,439	3,264
29,000 to-à 30,000 .....	2,059	60,836	38,284	9,040	715	21,027	12,017	2,614
30,000 to-à 32,500 .....	5,838	182,920	115,442	28,043	1,815	56,639	33,932	8,102
32,500 to-à 35,000 .....	4,009	134,976	87,741	21,951	850	28,401	17,868	4,448
35,000 to-à 37,500 .....	2,985	108,216	71,132	18,855	960	34,730	22,027	5,736
37,500 to-à 40,000 .....	2,674	103,439	71,388	18,642	770	30,105	18,979	4,879
40,000 to-à 45,000 .....	3,623	152,554	104,521	29,166	1,260	53,686	36,168	10,296
45,000 to-à 50,000 .....	1,991	93,426	66,499	18,388	590	27,917	18,835	5,317
50,000 to-à 60,000 .....	1,811	98,915	72,873	21,140	574	31,262	22,639	6,669
60,000 to-à 70,000 .....	912	58,393	44,103	13,320	360	23,010	16,834	5,137
70,000 to-à 80,000 .....	562	42,101	31,617	10,232	130	9,350	7,140	2,383
80,000 to-à 90,000 .....	467	39,290	29,779	9,296	90	7,220	5,477	1,881
90,000 to-à 100,000 .....	230	21,747	16,622	5,569	100	9,793	7,824	2,678
100,000 to-à 150,000 .....	440	51,638	40,119	15,277	160	18,600	14,635	5,229
150,000 to-à 200,000 .....	100	17,003	12,620	4,929	20	3,633	2,962	1,209
200,000 to-à 250,000 .....	40	7,996	6,007	2,301	10	3,168	2,298	827
250,000 and over-et plus .....	40	19,007	11,394	4,762				
<b>TOTAL .....</b>	<b>88,659</b>	<b>2,225,702</b>	<b>1,293,562</b>	<b>325,013</b>	<b>34,875</b>	<b>781,559</b>	<b>404,124</b>	<b>99,147</b>

TABLE 6A

## TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES									
WITH NO DEPENDANT SANS PERSONNE À CHARGE					WITH ONE OR MORE DEPENDANTS COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Under Moins de		\$	\$	\$			\$	\$	
\$ 1,500 to-à 1,500	197	162	124	4	15	14	11		
1,500 to-à 1,750	197	309	126	5					
1,750 to-à 2,000	28	53	46	2					
2,000 to-à 2,250	91	193	165	8					
2,250 to-à 2,500	78	183	146	8					
2,500 to-à 2,750	37	98	72	5					
2,750 to-à 3,000	332	978	629	42					
3,000 to-à 3,250	106	332	232	18					
3,250 to-à 3,500	2,094	7,189	678	38					
3,500 to-à 3,750	9,496	34,327	3,061	118					
3,750 to-à 4,000	9,922	38,423	5,455	244	27	107	18		
4,000 to-à 4,250	10,331	42,552	6,978	229	233	957	61		
4,250 to-à 4,500	8,940	39,143	8,324	358	145	632	56		
4,500 to-à 4,750	9,382	43,428	9,631	354	244	1,129	175		
4,750 to-à 5,000	12,186	59,413	15,408	711	506	2,475	331		
5,000 to-à 5,500	42,775	226,569	74,385	2,773	1,159	6,050	1,509		
5,500 to-à 6,000	110,038	634,505	234,770	11,340	2,962	17,100	4,962		
6,000 to-à 6,500	140,733	879,537	349,129	24,237	5,079	31,770	10,167		
6,500 to-à 7,000	162,348	1,095,747	459,602	39,734	8,115	54,812	18,211		
7,000 to-à 7,500	171,476	1,242,055	549,013	53,728	9,009	65,451	24,682		
7,500 to-à 8,000	177,137	1,373,564	643,144	72,468	11,739	91,142	32,778		
8,000 to-à 8,500	189,373	1,561,962	744,092	90,349	12,492	103,026	41,714		
8,500 to-à 9,000	195,127	1,707,905	842,631	110,592	16,312	142,936	58,083		
9,000 to-à 9,500	188,082	1,738,659	876,210	122,588	15,065	139,338	60,623		
9,500 to-à 10,000	197,649	1,925,993	1,000,953	148,145	21,626	211,065	94,909		
10,000 to-à 10,500	197,864	2,026,883	1,086,455	167,895	17,961	183,832	86,755		
10,500 to-à 11,000	186,556	2,004,939	1,103,463	180,715	20,216	217,569	107,880		
11,000 to-à 11,500	190,023	2,136,115	1,217,200	204,708	18,849	212,394	107,447		
11,500 to-à 12,000	183,976	2,162,323	1,255,491	219,636	21,345	250,871	129,444		
12,000 to-à 12,500	181,884	2,227,383	1,318,495	235,762	21,604	264,647	141,048		
12,500 to-à 13,000	181,380	2,311,377	1,391,636	256,445	23,064	294,578	160,332		
13,000 to-à 13,500	174,977	2,317,781	1,417,845	266,524	21,374	283,282	157,350		
13,500 to-à 14,000	172,900	2,376,394	1,467,978	279,952	25,481	350,455	199,772		
14,000 to-à 14,500	172,247	2,453,961	1,535,390	296,983	25,581	364,595	207,943		
14,500 to-à 15,000	155,278	2,289,961	1,461,656	288,804	25,732	379,321	222,248		
15,000 to-à 15,500	149,368	2,276,778	1,462,715	294,361	28,086	428,091	253,879		
15,500 to-à 16,000	156,383	2,462,709	1,596,601	323,791	27,104	426,653	256,802		
16,000 to-à 16,500	138,286	2,246,718	1,475,172	303,703	29,393	477,556	292,673		
16,500 to-à 17,000	129,009	2,161,157	1,423,784	298,195	26,260	439,899	272,536		
17,000 to-à 17,500	122,521	2,114,124	1,413,687	297,819	27,397	472,356	295,068		
17,500 to-à 18,000	115,787	2,055,641	1,379,473	293,459	27,752	492,561	312,437		
18,000 to-à 18,500	115,011	2,098,877	1,420,144	305,806	28,067	511,877	328,489		
18,500 to-à 19,000	113,879	2,134,600	1,459,704	318,417	28,118	527,350	341,785		
19,000 to-à 19,500	107,174	2,062,152	1,421,564	311,332	27,477	528,949	345,982		
19,500 to-à 20,000	98,880	1,953,247	1,361,669	302,159	29,415	581,001	384,906		
20,000 to-à 20,500	195,468	4,005,027	2,804,494	627,145	62,383	1,279,080	850,706		
21,000 to-à 22,000	175,543	3,773,306	2,669,683	605,228	62,836	1,351,152	921,407		
22,000 to-à 23,000	158,686	3,569,855	2,565,544	591,964	60,353	1,358,118	934,540		
23,000 to-à 24,000	141,494	3,323,824	2,398,642	559,153	55,916	1,312,737	918,861		
24,000 to-à 25,000	126,655	3,100,658	2,248,693	526,784	57,924	1,419,353	1,005,028		
25,000 to-à 26,000	112,930	2,879,318	2,111,193	497,904	56,886	1,450,392	1,030,919		
26,000 to-à 27,000	100,108	2,652,363	1,957,557	467,762	50,906	1,348,929	969,580		
27,000 to-à 28,000	88,583	2,436,294	1,803,063	434,961	49,995	1,375,413	994,958		
28,000 to-à 29,000	77,422	2,206,141	1,638,782	400,933	45,259	1,289,399	936,931		
29,000 to-à 30,000	70,268	2,073,121	1,550,182	382,354	40,510	1,194,255	868,311		
30,000 to-à 32,500	141,670	4,418,221	3,319,708	831,714	84,426	2,635,341	1,955,843		
32,500 to-à 35,000	105,449	3,550,881	2,699,413	696,297	69,362	2,335,821	1,740,033		
35,000 to-à 37,500	77,219	2,795,501	2,143,002	558,615	52,107	1,884,445	1,422,754		
37,500 to-à 40,000	59,231	2,290,353	1,758,891	472,333	39,460	1,527,911	1,156,936		
40,000 to-à 45,000	77,338	3,265,480	2,537,279	689,298	51,518	2,177,019	1,668,879		
45,000 to-à 50,000	45,118	2,136,920	1,686,057	466,260	29,915	1,415,017	1,100,926		
50,000 to-à 60,000	50,625	2,755,729	2,217,747	614,979	33,761	1,833,801	1,439,293		
60,000 to-à 70,000	25,064	1,619,049	1,323,933	372,911	17,025	1,098,164	877,585		
70,000 to-à 80,000	15,961	1,188,800	980,567	282,842	10,693	799,160	640,822		
80,000 to-à 90,000	10,427	881,523	728,814	216,313	7,129	602,955	498,165		
90,000 to-à 100,000	7,354	696,670	585,791	179,962	4,545	430,338	350,258		
100,000 to-à 150,000	16,250	1,941,426	1,615,587	520,639	9,498	1,130,363	935,556		
150,000 to-à 200,000	4,834	830,154	694,368	241,222	2,650	450,570	368,985		
200,000 to-à 250,000	2,177	482,678	396,322	146,412	1,016	224,902	179,311		
250,000 and over-et plus	3,322	1,536,580	1,113,109	469,385	1,311	533,364	386,682		
TOTAL	6,570,734	116,936,272	79,043,550	17,977,936	1,562,412	41,013,917	29,106,378		7,390,98

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



# DECLARATIONS IMPOSABLES, SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED-CONTRIBUTABLES IMPOSÉS À TITRE DE MARIÉS

	WITH NO DEPENDANT SANS PERSONNE À CHARGE				WITH ONE DEPENDANT AVEC 1 PERSONNE À CHARGE			
	Number	Total Income	Taxable Income	Total Tax	Number	Total Income	Taxable Income	Total Tax
	Nombre	Revenu total	Revenu imposable	Impôt total	Nombre	Revenu total	Revenu imposable	Impôt total
der		\$	\$	\$		\$	\$	\$
ins de \$ 3,000.....	48	72	36	2				
,000 to-à 3,250.....								
,250 to-à 3,500.....								
,500 to-à 3,750.....	13	47	40	5	194	723	444	14
,750 to-à 4,000.....	25	98	58	5				
,000 to-à 4,250.....								
,250 to-à 4,500.....	176	770	93	3				
,500 to-à 4,750.....	43	201	126	17	159	741	344	25
,750 to-à 5,000.....	54	263	50	4	16	79	17	1
,000 to-à 5,500.....	218	1,151	831	137	81	428	109	6
,500 to-à 6,000.....	423	2,471	900	99	221	1,232	664	86
,000 to-à 6,500.....	744	4,671	1,297	142	232	1,435	286	17
,500 to-à 7,000.....	1,819	12,321	1,990	74	149	1,010	161	15
,000 to-à 7,500.....	2,517	18,174	4,109	233	754	5,506	1,205	106
,500 to-à 8,000.....	3,057	23,843	7,156	514	1,535	11,943	2,144	169
,000 to-à 8,500.....	4,424	36,562	10,359	664	1,259	10,430	2,341	116
,500 to-à 9,000.....	8,694	76,091	23,081	2,101	2,686	23,625	5,888	425
,000 to-à 9,500.....	10,319	95,585	27,984	2,443	3,959	36,609	9,770	788
,500 to-à 10,000.....	13,726	133,771	41,798	4,132	7,773	75,709	21,409	1,776
,000 to-à 10,500.....	13,202	135,238	43,831	4,442	5,802	59,512	18,074	1,801
,500 to-à 11,000.....	12,863	138,230	49,551	6,500	6,203	66,669	21,538	2,251
,000 to-à 11,500.....	17,671	198,933	69,192	8,231	7,504	84,468	29,752	3,498
,500 to-à 12,000.....	16,234	190,723	70,445	9,860	7,954	93,587	34,310	4,352
,000 to-à 12,500.....	20,002	245,137	91,209	12,541	8,375	102,735	38,144	4,837
,500 to-à 13,000.....	20,655	263,200	103,885	15,113	8,147	103,734	43,132	6,547
,000 to-à 13,500.....	20,944	277,637	109,969	16,691	8,482	112,400	46,560	7,073
,500 to-à 14,000.....	18,795	258,578	111,380	18,038	9,958	136,832	59,419	9,069
,000 to-à 14,500.....	16,187	230,708	101,401	17,107	8,423	120,139	53,413	8,663
,500 to-à 15,000.....	19,148	282,691	127,140	21,471	9,090	134,050	62,194	10,973
,000 to-à 15,500.....	20,270	309,185	149,410	26,348	10,756	164,251	78,885	13,504
,500 to-à 16,000.....	18,369	289,249	141,308	25,700	10,140	159,819	76,620	13,926
,000 to-à 16,500.....	17,908	291,007	145,253	27,205	9,872	160,316	78,951	13,947
,500 to-à 17,000.....	19,596	328,340	166,810	31,261	9,527	159,599	80,810	15,476
,000 to-à 17,500.....	19,059	328,945	170,482	33,445	9,979	172,383	88,272	16,559
,500 to-à 18,000.....	18,716	332,120	176,955	34,817	11,230	199,242	105,916	20,171
,000 to-à 18,500.....	17,698	322,921	175,557	34,885	10,049	183,541	100,607	19,552
,500 to-à 19,000.....	17,765	333,321	183,898	37,200	11,243	211,012	114,888	23,684
,000 to-à 19,500.....	20,761	399,621	221,709	46,001	9,910	190,708	107,239	22,091
,500 to-à 20,000.....	15,276	301,780	172,826	34,514	12,696	250,863	141,790	29,551
,000 to-à 21,000.....	32,430	664,541	382,812	81,432	20,006	410,048	238,280	50,479
,200 to-à 22,000.....	32,489	698,136	410,315	88,669	20,954	450,438	263,433	56,079
,200 to-à 23,000.....	28,275	635,614	382,774	83,421	24,175	543,880	329,832	72,501
,200 to-à 24,000.....	27,037	635,022	392,586	86,679	19,662	462,275	287,151	63,029
,200 to-à 25,000.....	25,689	628,423	401,775	90,450	19,692	481,976	299,727	66,949
,200 to-à 26,000.....	23,501	598,726	380,736	87,307	17,767	453,209	288,375	66,077
,200 to-à 27,000.....	22,359	591,735	385,004	88,849	18,880	500,457	322,543	75,396
,200 to-à 28,000.....	20,524	564,182	367,651	86,966	14,456	397,943	259,817	60,145
,200 to-à 29,000.....	18,613	530,076	350,031	83,720	14,704	418,987	276,992	65,898
,200 to-à 30,000.....	16,167	476,854	318,987	76,283	14,096	415,817	278,391	65,919
,300 to-à 32,500.....	34,436	1,074,298	724,650	173,434	27,910	870,899	589,348	146,963
,300 to-à 35,000.....	25,898	872,695	603,387	153,005	20,799	702,108	484,237	120,753
,300 to-à 37,500.....	21,846	789,491	552,635	144,525	16,561	600,191	425,311	111,584
,300 to-à 40,000.....	15,981	618,709	438,940	117,986	10,927	422,729	305,044	81,586
,400 to-à 45,000.....	23,100	977,127	706,043	200,858	18,085	764,829	557,003	156,400
,400 to-à 50,000.....	13,578	642,126	474,979	138,010	9,651	456,461	335,001	97,449
,500 to-à 60,000.....	14,601	792,251	601,914	184,435	9,579	520,518	396,063	121,652
,600 to-à 70,000.....	6,532	420,570	327,506	104,020	4,371	282,248	218,943	68,625
,700 to-à 80,000.....	4,172	310,327	239,533	78,046	2,366	176,970	138,856	45,619
,800 to-à 90,000.....	2,411	203,762	163,266	55,367	1,514	127,792	103,205	34,004
,900 to-à 100,000.....	1,630	154,105	123,867	42,782	960	90,528	73,488	26,128
,000 to-à 150,000.....	2,721	320,376	257,774	92,640	1,722	203,566	161,736	57,598
,000 to-à 200,000.....	830	140,023	109,458	42,906	500	84,008	66,079	24,272
,000 to-à 250,000.....	270	60,792	45,623	17,911	170	36,463	28,209	11,044
,000 and over-et plus.....	380	162,493	112,040	49,084	190	82,512	52,168	22,813
TOTAL.....	822,911	19,426,173	11,956,440	2,920,730	514,072	12,992,248	8,204,566	2,020,033

TABLE 6A (CONTINUED)

## TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS									
		WITH 2 DEPENDANTS AVEC 2 PERSONNES À CHARGE				WITH 3 DEPENDANTS AVEC 3 PERSONNES À CHARGE			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	
Under Moins de	\$ 3,000	213	\$ 607	\$ 410	\$ 5		\$	\$	
\$ 3,000 to-à	3,250					12	38	35	
3,250 to-à	3,500								
3,500 to-à	3,750								
3,750 to-à	4,000								
4,000 to-à	4,250	35	145	77	3				
4,250 to-à	4,500								
4,500 to-à	4,750	22	100	58	4				
4,750 to-à	5,000	14	68	13					
5,000 to-à	5,500	95	497	81	9				
5,500 to-à	6,000	29	170	23	1	32	183	66	
6,000 to-à	6,500	239	1,503	599	65	15	95	18	
6,500 to-à	7,000	174	1,161	328	24	30	197	17	
7,000 to-à	7,500	361	2,627	445	23	135	993	164	
7,500 to-à	8,000	1,041	8,093	1,969	169	282	2,167	536	
8,000 to-à	8,500	1,552	12,801	3,686	338	308	2,543	419	
8,500 to-à	9,000	1,873	16,460	4,265	328	559	4,910	767	
9,000 to-à	9,500	2,933	27,113	7,707	825	604	5,563	1,027	
9,500 to-à	10,000	3,409	33,380	8,429	563	693	6,752	1,261	
10,000 to-à	10,500	5,042	51,924	13,871	1,110	1,272	13,081	2,892	2
10,500 to-à	11,000	5,945	63,842	19,945	2,030	2,404	25,934	6,142	4
11,000 to-à	11,500	4,960	55,696	17,284	1,809	3,231	36,327	10,020	9
11,500 to-à	12,000	6,378	74,915	23,501	2,577	2,860	33,557	9,648	8
12,000 to-à	12,500	7,512	92,042	31,639	3,955	2,444	29,915	8,828	9
12,500 to-à	13,000	6,900	87,995	32,174	4,467	3,047	38,910	12,313	1,6
13,000 to-à	13,500	6,286	83,236	33,663	4,970	3,402	45,123	16,251	2,4
13,500 to-à	14,000	6,825	93,881	38,046	5,873	3,116	42,861	14,521	1,9
14,000 to-à	14,500	7,652	108,866	46,545	7,178	2,855	40,728	14,498	2,2
14,500 to-à	15,000	7,896	116,336	50,455	8,543	4,701	69,300	26,850	4,1
15,000 to-à	15,500	7,505	114,463	49,348	8,199	3,090	47,079	19,146	2,9
15,500 to-à	16,000	7,552	119,074	54,911	9,561	3,574	56,144	24,170	3,9
16,000 to-à	16,500	9,098	147,735	70,677	12,758	3,169	51,385	22,308	3,7
16,500 to-à	17,000	10,780	180,534	87,052	16,065	4,980	83,407	37,969	7,1
17,000 to-à	17,500	10,148	175,046	87,300	16,470	4,257	73,474	34,202	6,2
17,500 to-à	18,000	11,000	195,241	98,926	18,913	4,289	76,178	37,225	6,7
18,000 to-à	18,500	9,147	167,073	86,721	16,656	3,693	67,415	32,144	5,8
18,500 to-à	19,000	10,042	188,401	99,050	19,399	5,170	96,991	48,602	9,4
19,000 to-à	19,500	8,407	161,688	87,036	16,597	4,232	81,397	40,647	8,2
19,500 to-à	20,000	10,257	202,546	109,113	22,130	4,314	85,207	43,922	9,0
20,000 to-à	21,000	22,431	459,976	253,647	52,539	9,010	184,834	100,281	21,1
21,000 to-à	22,000	22,372	480,345	277,397	59,052	9,041	194,084	106,557	23,0
22,000 to-à	23,000	24,319	546,937	321,169	71,148	11,807	266,136	147,498	31,5
23,000 to-à	24,000	24,567	577,458	348,806	76,857	11,440	268,918	153,732	32,8
24,000 to-à	25,000	25,544	625,593	383,328	86,370	10,191	249,915	145,785	32,4
25,000 to-à	26,000	22,713	579,442	364,378	84,244	8,733	222,477	133,529	30,9
26,000 to-à	27,000	22,657	600,152	379,421	89,487	9,993	265,023	164,244	37,9
27,000 to-à	28,000	20,855	573,977	368,191	85,094	9,297	256,047	158,021	36,0
28,000 to-à	29,000	21,373	609,164	397,834	96,502	9,107	259,567	164,650	38,9
29,000 to-à	30,000	19,990	589,424	389,842	95,053	8,977	264,493	169,985	40,8
30,000 to-à	32,500	45,480	1,417,488	961,838	237,334	17,493	545,600	355,912	85,8
32,500 to-à	35,000	34,744	1,170,939	807,887	209,017	16,737	564,936	382,744	95,8
35,000 to-à	37,500	26,745	967,893	680,546	180,218	12,427	450,352	308,418	79,4
37,500 to-à	40,000	21,478	829,832	593,662	161,835	9,074	351,267	245,570	67,9
40,000 to-à	45,000	27,365	1,156,035	833,848	235,223	12,461	526,297	373,062	102,4
45,000 to-à	50,000	16,425	775,290	574,540	170,677	6,595	311,255	224,379	65,7
50,000 to-à	60,000	14,240	772,583	577,357	177,397	8,511	463,362	346,859	106,9
60,000 to-à	70,000	6,373	411,429	313,533	102,404	3,032	195,406	147,965	45,7
70,000 to-à	80,000	3,531	262,884	204,491	67,146	1,699	127,045	97,910	30,7
80,000 to-à	90,000	1,972	167,453	131,376	45,707	1,167	98,542	78,370	27,0
90,000 to-à	100,000	1,258	118,780	95,314	33,568	684	64,810	50,699	17,1
100,000 to-à	150,000	2,276	266,853	213,237	78,572	1,305	152,942	121,059	44,1
150,000 to-à	200,000	524	88,654	68,644	25,768	320	53,646	42,832	16,6
200,000 to-à	250,000	190	42,589	30,492	12,308	100	21,854	16,718	6,8
250,000 and over-et plus		205	81,298	53,722	22,967	110	42,822	27,216	12,8
TOTAL		600,965	16,757,781	10,789,875	2,758,110	262,090	7,519,552	4,730,648	1,210,8

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



# DECLARATIONS IMPOSABLES, SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 4 DEPENDANTS AVEC 4 PERSONNES À CHARGE				WITH 5 OR MORE DEPENDANTS AVEC 5 PERSONNES À CHARGE OU PLUS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
der								
ins de \$ 3,000 .....								
,000 to-à 3,250 .....								
,250 to-à 3,500 .....								
,500 to-à 3,750 .....								
,750 to-à 4,000 .....								
,000 to-à 4,250 .....								
,250 to-à 4,500 .....								
,500 to-à 4,750 .....								
,750 to-à 5,000 .....								
,000 to-à 5,500 .....								
,500 to-à 6,000 .....								
,000 to-à 6,500 .....								
,500 to-à 7,000 .....								
,000 to-à 7,500 .....								
,500 to-à 8,000 .....	10	77	39	3				
,000 to-à 8,500 .....					85	717	391	74
,500 to-à 9,000 .....	272	2,346	834	109	51	456	87	6
,000 to-à 9,500 .....	123	1,131	134	7	10	93	1	
,500 to-à 10,000 .....	206	2,011	277	17	23	225	20	2
,000 to-à 10,500 .....	432	4,457	658	36	131	1,336	231	21
,500 to-à 11,000 .....	393	4,240	1,314	135	153	1,653	201	10
,000 to-à 11,500 .....	355	3,986	890	66	336	3,770	625	15
,500 to-à 12,000 .....	575	6,804	1,550	152	291	3,419	655	30
,000 to-à 12,500 .....	540	6,584	1,684	138	553	6,822	1,757	152
,500 to-à 13,000 .....	763	9,755	2,537	287	195	2,504	619	72
,000 to-à 13,500 .....	913	12,111	3,496	394	499	6,582	1,438	141
,500 to-à 14,000 .....	1,340	18,433	6,145	828	430	5,924	1,505	195
,000 to-à 14,500 .....	1,203	17,111	5,849	776	227	3,240	961	91
,500 to-à 15,000 .....	912	13,393	4,836	789	665	9,805	3,176	396
,000 to-à 15,500 .....	792	12,077	4,130	617	671	10,267	3,412	526
,500 to-à 16,000 .....	808	12,693	4,833	892	440	6,887	2,363	354
,000 to-à 16,500 .....	1,659	26,900	10,759	1,737	270	4,373	1,458	204
,500 to-à 17,000 .....	687	11,493	4,369	739	365	6,107	1,943	321
,000 to-à 17,500 .....	1,320	22,817	9,396	1,804	341	5,893	2,548	413
,500 to-à 18,000 .....	666	11,797	5,220	1,002	378	6,687	2,538	388
,000 to-à 18,500 .....	1,400	25,570	11,109	1,822	731	13,303	5,350	879
,500 to-à 19,000 .....	1,362	25,578	10,513	1,951	570	10,643	4,728	903
,000 to-à 19,500 .....	1,366	26,358	12,306	2,550	571	10,963	4,697	854
,500 to-à 20,000 .....	1,346	26,598	12,880	2,553	590	11,738	5,775	1,203
,000 to-à 21,000 .....	1,997	40,813	20,546	4,087	801	16,256	6,595	1,216
,500 to-à 22,000 .....	3,005	64,835	34,171	7,250	886	19,011	8,615	1,620
,000 to-à 23,000 .....	2,968	66,803	35,969	7,407	1,016	22,874	10,782	2,220
,500 to-à 24,000 .....	3,344	78,767	44,234	9,488	1,555	36,467	18,883	4,288
,000 to-à 25,000 .....	2,573	62,928	34,621	7,298	854	21,034	10,900	2,431
,500 to-à 26,000 .....	2,972	75,751	43,632	9,551	1,150	29,153	15,466	3,492
,000 to-à 27,000 .....	2,450	64,950	38,882	8,789	841	22,266	11,517	2,642
,500 to-à 28,000 .....	2,960	81,328	47,930	10,357	870	23,846	12,675	2,865
,000 to-à 29,000 .....	2,478	70,670	44,146	10,460	860	24,488	14,397	3,264
,500 to-à 30,000 .....	2,045	60,424	38,117	9,040	699	20,556	11,834	2,614
,000 to-à 32,500 .....	5,796	181,606	114,940	28,043	1,797	56,073	33,618	8,102
,500 to-à 35,000 .....	3,952	133,069	86,805	21,951	840	28,235	17,761	4,448
,000 to-à 37,500 .....	2,969	107,635	70,879	18,855	960	34,585	21,987	5,736
,500 to-à 40,000 .....	2,648	102,435	70,934	18,642	770	29,951	18,932	4,879
,000 to-à 45,000 .....	3,606	151,832	104,023	29,166	1,260	53,437	35,987	10,296
,500 to-à 50,000 .....	1,972	92,520	66,131	18,388	590	27,827	18,767	5,317
,000 to-à 60,000 .....	1,792	97,893	72,138	21,140	564	30,710	22,334	6,669
,500 to-à 70,000 .....	898	57,495	43,662	13,320	350	22,628	16,590	5,137
,000 to-à 80,000 .....	535	40,106	30,447	10,232	130	9,277	7,113	2,383
,500 to-à 90,000 .....	456	38,347	29,217	9,296	90	7,220	5,477	1,881
,000 to-à 100,000 .....	220	21,076	16,243	5,569	100	9,793	7,824	2,678
,500 to-à 150,000 .....	440	51,055	39,807	15,277	150	17,697	14,166	5,229
,000 to-à 200,000 .....	100	16,484	12,459	4,929	20	3,275	2,828	1,209
,500 to-à 250,000 .....	30	7,545	5,850	2,301	10	2,923	2,279	827
,000 and over-et plus .....	40	18,503	11,155	4,762	10	2,063	1,205	454
TOTAL .....	71,701	2,089,297	1,272,745	325,013	25,739	705,080	395,031	99,147

## ALL RETURNS BY MARITAL STATUS AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-MALES - CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-HOMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUF OU DIVORCÉS		UNSTATED NON INDIQUÉ	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
Under		\$		\$		\$		
Moins de \$ 1,500 .....	167,077	69,798	56,496	146,048 -	26,007	20,525 -	4,032	2,300
\$ 1,500 to-à 2,000 .....	56,230	98,132	9,665	16,882	4,799	8,320	1,699	2,900
2,000 to-à 3,000 .....	126,281	315,395	30,248	77,390	13,763	34,847	3,315	7,900
3,000 to-à 4,000 .....	134,207	468,783	36,394	127,957	17,649	62,001	1,784	6,200
4,000 to-à 5,000 .....	137,775	618,000	45,376	204,593	17,145	76,842	1,863	8,400
5,000 to-à 6,000 .....	130,336	715,668	59,624	328,711	18,697	102,904	1,450	7,700
6,000 to-à 7,000 .....	117,406	762,413	62,466	405,224	19,238	124,723	1,105	7,100
7,000 to-à 8,000 .....	111,247	834,672	59,837	448,731	21,336	159,273	913	6,900
8,000 to-à 9,000 .....	105,351	894,651	67,801	576,646	17,207	146,275	574	4,900
9,000 to-à 10,000 .....	96,626	917,622	67,272	638,999	15,756	149,347	292	2,800
10,000 to-à 12,500 .....	222,318	2,494,519	173,075	1,950,525	37,208	418,156	749	8,200
12,500 to-à 15,000 .....	194,839	2,674,115	198,894	2,739,620	35,544	489,973	151	2,000
15,000 to-à 17,500 .....	158,369	2,564,497	225,380	3,664,941	36,583	594,751	152	2,500
17,500 to-à 20,000 .....	129,419	2,423,296	235,065	4,408,046	34,689	650,670	147	2,600
20,000 to-à 25,000 .....	187,035	4,160,765	496,484	11,133,417	63,592	1,422,619	77	1,700
25,000 to-à 30,000 .....	96,855	2,643,432	373,166	10,201,917	46,131	1,262,937	67	1,900
30,000 to-à 35,000 .....	45,907	1,476,394	239,530	7,740,180	27,776	898,366	48	1,400
35,000 to-à 40,000 .....	23,080	858,646	144,948	5,401,787	17,139	640,831	11	400
40,000 and over-et plus .....	33,859	2,014,842	292,529	19,491,033	33,634	2,225,591	21	2,100
TOTAL .....	2,274,217	27,005,642	2,874,250	69,410,551	503,893	9,447,901	18,450	80,800

TAXED AS SINGLE-FEMALES - CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-FEMMES

	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
Under		\$		\$		\$		
Moins de \$ 1,500 .....	190,974	106,604	1,067,146	218,361	109,879	37,913	5,804	3,800
\$ 1,500 to-à 2,000 .....	54,505	95,395	82,968	144,524	17,643	30,730	2,216	3,800
2,000 to-à 3,000 .....	116,473	291,107	166,515	420,137	55,083	141,136	2,711	6,700
3,000 to-à 4,000 .....	121,739	426,010	157,322	549,804	53,021	184,995	3,145	10,600
4,000 to-à 5,000 .....	111,184	499,892	169,336	762,851	48,267	217,908	1,169	5,000
5,000 to-à 6,000 .....	99,766	547,070	184,692	1,013,894	48,416	266,440	1,247	6,800
6,000 to-à 7,000 .....	87,582	569,070	182,714	1,182,983	46,829	304,112	404	2,500
7,000 to-à 8,000 .....	78,386	586,670	164,836	1,234,108	47,057	353,364	895	6,600
8,000 to-à 9,000 .....	73,964	629,621	165,994	1,409,798	42,540	361,372	601	5,000
9,000 to-à 10,000 .....	67,506	641,674	160,722	1,526,464	40,576	385,967	88	800
10,000 to-à 12,500 .....	169,701	1,903,595	375,004	4,209,519	87,369	979,011	389	4,600
12,500 to-à 15,000 .....	145,400	1,990,374	334,027	4,577,069	80,565	1,104,190	198	2,700
15,000 to-à 17,500 .....	112,230	1,816,222	245,838	3,969,172	63,076	1,020,292	222	3,600
17,500 to-à 20,000 .....	74,084	1,383,523	176,251	3,296,654	47,595	887,990	78	1,400
20,000 to-à 25,000 .....	93,119	2,065,984	207,632	4,615,350	58,544	1,300,417	147	3,100
25,000 to-à 30,000 .....	46,970	1,275,488	104,335	2,834,032	32,929	893,137	52	1,400
30,000 to-à 35,000 .....	26,000	836,969	48,519	1,560,968	18,459	597,986		
35,000 to-à 40,000 .....	12,093	450,909	24,550	915,334	10,201	379,911		
40,000 and over-et plus .....	13,950	790,922	42,703	2,792,068	22,120	1,530,634	45	2,500
TOTAL .....	1,695,626	16,907,099	4,061,104	37,233,088	930,169	10,977,505	19,425	72,300

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, SELON LA SITUATION DE FAMILLE ET LE SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED-MALES - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-HOMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUF OU DIVORCÉ		UNSTATED NON INDiqué	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
der		\$		\$		\$		\$
ins de \$ 3,000.....	566	3-	43,611	33,978 -	2,590	1,906 -		
,000 to-à 4,000.....	27	94	19,045	66,645	631	2,148		
,000 to-à 5,000.....	597	2,711	24,635	110,957	787	3,533		
,000 to-à 6,000.....	809	4,682	30,418	167,524	1,099	6,139		
,000 to-à 7,000.....	527	3,488	38,798	252,804	1,841	12,100		
,000 to-à 8,000.....	1,125	8,532	47,861	359,168	1,822	13,586		
,000 to-à 9,000.....	1,127	9,466	54,037	460,397	1,851	15,856		
,000 to-à 10,000.....	2,294	21,721	58,168	552,994	2,703	25,810		
,000 to-à 12,500.....	5,762	65,475	145,423	1,634,764	6,086	69,173		
,500 to-à 15,000.....	5,541	75,957	143,651	1,975,775	6,063	83,431	123	1,779
,000 to-à 17,500.....	4,406	71,762	160,845	2,619,956	8,324	135,420	12	184
,500 to-à 20,000.....	4,284	80,311	177,965	3,337,368	8,058	151,516	118	2,085
,000 to-à 25,000.....	6,045	133,651	376,961	8,486,993	17,104	383,207		
,000 to-à 30,000.....	3,368	91,503	317,701	8,702,954	12,228	334,257		
,000 to-à 35,000.....	2,088	67,370	215,881	6,973,174	8,349	269,998		
,000 to-à 40,000.....	753	28,157	131,717	4,910,074	5,379	199,263		
,000 and over-et plus.....	1,087	58,950	228,607	13,166,347	9,441	561,298		
TOTAL.....	40,406	723,827	2,215,324	53,743,916	94,356	2,264,827	274	4,503

TAXED AS MARRIED-FEMALES - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-FEMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUF OU DIVORCÉ		UNSTATED NON INDiqué	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
der		\$		\$		\$		\$
ins de \$ 3,000.....	14,752	10,071	12,249	10,394	30,478	34,212	137	20
,000 to-à 4,000.....	1,161	3,984	2,520	9,009	7,866	27,812		
,000 to-à 5,000.....	1,735	8,046	3,224	14,900	6,938	31,274		
,000 to-à 6,000.....	1,556	8,610	3,347	18,650	7,158	39,543	287	1,577
,000 to-à 7,000.....	3,592	23,293	4,787	30,954	8,394	54,559		
,000 to-à 8,000.....	2,872	21,378	5,389	40,700	11,425	85,911		
,000 to-à 9,000.....	3,122	26,888	7,489	63,737	12,069	102,689		
,000 to-à 10,000.....	2,767	26,470	6,109	58,082	13,666	130,124		
,000 to-à 12,500.....	6,863	78,610	13,345	150,019	31,392	353,262		
,500 to-à 15,000.....	8,083	109,800	12,919	177,384	32,737	449,332		
,000 to-à 17,500.....	6,035	96,812	9,086	147,293	32,171	522,238		
,500 to-à 20,000.....	4,172	78,071	7,943	149,002	25,043	468,314		
,000 to-à 25,000.....	4,579	102,231	10,254	230,350	29,123	645,964		
,000 to-à 30,000.....	1,611	44,078	4,005	109,862	15,008	408,643		
,000 to-à 35,000.....	443	14,288	2,090	66,688	8,083	260,515		
,000 to-à 40,000.....	443	16,469	1,307	48,308	3,461	128,280		
,000 and over-et plus.....	369	18,409	1,549	99,694	4,442	264,869		
TOTAL.....	64,155	687,509	107,612	1,425,027	279,454	4,007,543	426	1,616

TABLE 7

## ALL RETURNS BY PROVINCE AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

		NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under			\$	\$	\$		\$	\$	
Moins de	\$2,000 .....	146	228	67	2				
	\$2,000 to-à 3,000 .....								
	3,000 to-à 4,000 .....	4,072	15,142	1,226	40	1,066	3,971	369	
	4,000 to-à 5,000 .....	10,064	45,465	8,933	355	2,509	11,366	2,334	
Under									
Moins de	\$5,000 .....	14,282	60,835	10,225	397	3,575	15,338	2,703	
	\$5,000 to-à 6,000 .....	10,870	59,637	18,343	1,226	2,890	15,853	5,067	
	6,000 to-à 7,000 .....	11,993	77,606	27,892	3,013	3,009	19,504	7,084	
	7,000 to-à 8,000 .....	12,196	91,563	36,586	5,098	3,044	22,857	9,078	1
	8,000 to-à 9,000 .....	11,336	96,090	40,153	6,335	3,231	27,444	11,792	1
	9,000 to-à 10,000 .....	10,876	103,592	45,413	7,988	3,050	28,966	13,547	2
	5,000 to-à 10,000 .....	57,271	428,487	168,387	23,659	15,224	114,625	46,569	6
	10,000 to-à 11,000 .....	10,592	111,226	52,956	10,056	2,910	30,471	14,506	2
	11,000 to-à 12,000 .....	10,962	126,342	65,066	13,322	2,711	31,086	15,892	3
	12,000 to-à 13,000 .....	10,236	128,046	68,242	14,550	2,706	33,798	17,783	3
	13,000 to-à 14,000 .....	8,881	119,976	65,776	14,627	2,352	31,695	17,652	3
	14,000 to-à 15,000 .....	6,972	100,926	56,181	12,931	1,972	28,543	15,775	3
	10,000 to-à 15,000 .....	47,643	586,516	308,221	65,486	12,651	155,594	81,608	16
	15,000 to-à 16,000 .....	6,814	105,498	61,537	14,560	1,872	29,060	16,642	3
	16,000 to-à 17,000 .....	5,941	98,026	56,939	13,720	1,388	22,901	13,320	2
	17,000 to-à 18,000 .....	5,502	95,979	57,607	14,176	1,469	25,721	16,107	3
	18,000 to-à 19,000 .....	4,877	90,104	56,717	14,409	1,289	23,798	14,713	3
	19,000 to-à 20,000 .....	5,254	102,202	65,321	16,932	1,255	24,478	15,239	3
	15,000 to-à 20,000 .....	28,388	491,809	298,121	73,798	7,273	125,957	76,021	17
	20,000 to-à 22,500 .....	13,470	285,896	183,455	48,540	2,379	50,368	32,124	7
	22,500 to-à 25,000 .....	9,887	234,545	154,757	42,276	1,893	44,796	29,081	7
	25,000 to-à 27,500 .....	8,206	215,652	147,656	41,613	1,644	43,003	28,535	7
	27,500 to-à 30,000 .....	6,148	176,015	122,278	35,118	1,149	32,929	21,829	5
	20,000 to-à 30,000 .....	37,711	912,109	608,146	167,547	7,065	171,095	111,568	28
	30,000 to-à 40,000 .....	12,272	416,226	298,926	91,267	1,758	60,077	41,506	11
	40,000 and over-et plus .....	5,342	311,426	241,237	87,601	1,183	69,935	53,692	16
GRAND TOTAL									
TOTAL GLOBAL .....		202,909	3,207,408	1,933,263	509,754	48,729	712,620	413,666	96
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under									
Moins de	\$1,000 .....	50,096	6,405			7,050	331 -		
	\$1,000 to-à 2,000 .....	12,430	17,873	67	2	2,856	4,327		
	2,000 to-à 4,000 .....	25,591	76,995	1,241	40	6,651	20,128	381	
	4,000 to-à 6,000 .....	27,744	138,997	27,723	1,582	7,292	36,488	7,535	
	6,000 to-à 8,000 .....	27,274	190,292	64,635	8,110	6,872	47,986	16,281	1
	8,000 to-à 10,000 .....	23,176	208,129	85,750	14,323	6,623	59,421	25,506	4
	10,000 to-à 15,000 .....	47,909	589,644	308,553	65,486	12,778	157,107	81,968	16
	15,000 to-à 20,000 .....	28,478	493,352	298,621	73,798	7,326	126,890	76,322	17
	20,000 to-à 25,000 .....	23,410	521,642	338,718	90,815	4,301	95,815	61,477	15
	25,000 to-à 30,000 .....	14,382	392,428	270,394	76,731	2,811	76,425	50,648	13
	30,000 to-à 40,000 .....	12,307	417,382	299,591	91,267	1,784	60,977	42,053	11
	40,000 and over-et plus .....	5,392	315,391	242,973	87,601	1,201	71,011	54,323	16
TOTAL .....		298,189	3,368,531	1,938,266	509,754	67,545	756,242	416,493	96

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table 1: Taxable Returns</b>								
<b>Table 1: Déclarations imposables</b>								
Under \$2,000	52	\$ 43	\$ 20	\$ 1	34	\$ 43	\$ 20	\$ 1
\$2,000 to \$3,000	7,029	26,170	1,954	58	5,758	21,427	1,733	50
\$3,000 to \$4,000	12,682	57,303	11,390	420	12,411	56,026	11,154	402
\$4,000 to \$5,000								
Under \$5,000	19,763	83,516	13,364	478	18,205	77,501	12,911	452
\$5,000 to \$6,000	17,351	95,495	28,319	1,683	13,611	74,621	22,101	1,306
\$6,000 to \$7,000	16,602	108,002	37,401	3,745	13,542	87,819	31,137	3,079
\$7,000 to \$8,000	16,459	122,968	47,540	6,182	16,795	126,253	50,754	6,803
\$8,000 to \$9,000	16,949	143,757	59,135	8,792	15,354	130,835	55,607	8,346
\$9,000 to \$10,000	19,418	184,904	81,479	13,516	14,006	133,333	60,333	10,111
\$10,000 to \$11,000	86,779	655,126	253,874	33,917	73,308	552,861	219,933	29,644
\$11,000 to \$12,000	17,816	186,914	87,712	16,065	14,065	147,694	69,247	12,557
\$12,000 to \$13,000	17,248	198,103	103,314	20,379	15,355	176,538	89,513	17,631
\$13,000 to \$14,000	16,468	205,642	110,352	22,872	13,796	172,422	91,841	18,915
\$14,000 to \$15,000	15,272	205,602	113,744	24,274	11,907	160,796	88,494	18,700
\$15,000 to \$16,000	14,927	215,948	122,997	27,128	10,917	157,823	89,299	19,473
\$16,000 to \$17,000	81,731	1,012,209	538,118	110,718	66,040	815,273	428,393	87,276
\$17,000 to \$18,000	14,068	217,857	126,978	28,708	10,830	167,828	96,863	21,946
\$18,000 to \$19,000	13,303	219,597	130,574	30,227	8,436	139,003	82,447	19,142
\$19,000 to \$20,000	11,830	206,936	124,571	29,524	9,410	164,581	98,266	23,136
\$20,000 to \$21,000	12,941	239,250	148,841	36,173	8,826	163,230	101,612	24,595
\$21,000 to \$22,000	11,754	229,020	144,751	35,575	7,154	139,291	86,504	20,971
\$22,000 to \$23,000	63,896	1,112,660	675,714	160,209	44,656	773,933	465,692	109,790
\$23,000 to \$24,000	25,185	532,813	342,646	86,292	17,732	375,696	242,770	61,193
\$24,000 to \$25,000	19,166	453,166	299,834	77,757	13,711	324,634	214,088	55,294
\$25,000 to \$26,000	13,564	355,960	241,429	64,301	12,695	332,371	222,643	59,232
\$26,000 to \$27,000	11,160	320,376	221,840	60,712	9,364	267,974	184,838	50,491
\$27,000 to \$28,000	69,075	1,662,315	1,105,749	289,062	53,502	1,300,675	864,339	226,210
\$28,000 to \$29,000	21,682	737,174	522,907	149,740	15,496	522,564	369,319	105,389
\$29,000 to \$30,000	12,469	752,881	583,183	191,231	8,313	491,345	377,795	122,155
\$30,000 and over-et plus								
GRAND TOTAL	355,395	6,015,880	3,692,908	935,355	279,520	4,534,151	2,738,383	680,917
TOTAL GLOBAL								
<b>Table 2: Taxable Returns</b>								
<b>Table 2: Déclarations imposables</b>								
Under \$1,000	56,921	6,052	20	1	53,407	5,403	20	1
\$1,000 to \$2,000	22,427	33,675	25	15,332	22,619	20	15,332	22,619
\$2,000 to \$4,000	44,268	132,685	2,079	58	34,762	107,937	1,827	50
\$4,000 to \$6,000	41,950	210,996	40,296	2,103	36,151	179,618	33,481	1,708
\$6,000 to \$8,000	39,709	276,008	85,670	9,927	35,894	251,547	82,409	9,881
\$8,000 to \$10,000	38,466	346,999	141,399	22,307	31,092	279,528	116,512	18,457
\$10,000 to \$15,000	82,682	1,023,553	540,950	110,718	66,998	826,390	430,053	87,276
\$15,000 to \$20,000	64,285	1,119,399	678,424	160,209	44,949	778,989	467,677	109,790
\$20,000 to \$25,000	44,584	991,206	645,218	164,050	31,623	704,332	458,779	116,487
\$25,000 to \$30,000	24,876	680,488	465,501	125,013	22,257	605,735	409,168	109,723
\$30,000 to \$40,000	21,828	742,144	525,834	149,740	15,640	527,449	371,938	105,389
\$40,000 and over-et plus	12,656	770,476	590,416	191,231	8,431	500,415	382,521	122,155
TOTAL	494,652	6,333,681	3,715,831	935,355	396,536	4,789,960	2,754,383	680,917

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 7 (CONTINUED)

## ALL RETURNS BY PROVINCE AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC QUÉBEC				ONTARIO			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	T
<b>Taxable Returns</b> <b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	
<i>Moins de</i>	\$2,000								
\$2,000 to-à	3,000	10	29	21		280	827	504	
3,000 to-à	4,000	379	1,408	557	21	1,004	3,671	1,215	
4,000 to-à	5,000	755	3,431	1,217	50	749	3,361	1,315	
Under									
<i>Moins de</i>	\$5,000	1,144	4,868	1,795	72	2,033	7,859	3,034	
\$5,000 to-à	6,000	37,453	213,088	80,694	1,723	43,217	246,389	93,398	5,6
6,000 to-à	7,000	82,715	540,254	226,761	11,844	106,028	691,021	282,301	26,0
7,000 to-à	8,000	94,449	709,177	326,214	23,677	127,351	956,299	429,387	52,5
8,000 to-à	9,000	110,230	937,707	459,312	40,782	153,520	1,306,956	611,887	87,3
9,000 to-à	10,000	117,324	1,115,325	565,607	58,216	173,242	1,646,121	789,961	124,5
5,000 to-à	10,000	442,171	3,515,551	1,658,588	136,243	603,358	4,846,786	2,206,933	296,1
10,000 to-à	11,000	122,428	1,282,623	670,088	74,888	175,277	1,840,629	937,903	162,1
11,000 to-à	12,000	128,355	1,474,443	808,142	97,822	177,838	2,046,993	1,089,346	202,3
12,000 to-à	13,000	128,677	1,607,476	898,777	114,929	172,780	2,160,857	1,195,061	233,1
13,000 to-à	14,000	122,119	1,649,897	957,127	129,235	174,644	2,357,141	1,340,975	272,6
14,000 to-à	15,000	124,234	1,800,473	1,069,997	149,677	169,164	2,452,123	1,442,643	304,8
10,000 to-à	15,000	625,813	7,814,913	4,404,131	566,551	869,703	10,857,744	6,005,928	1,175,1
15,000 to-à	16,000	119,217	1,847,754	1,116,764	161,500	162,828	2,523,693	1,527,839	333,3
16,000 to-à	17,000	105,156	1,733,207	1,063,213	157,142	156,283	2,579,293	1,583,897	352,7
17,000 to-à	18,000	95,967	1,679,279	1,043,819	158,790	147,509	2,583,105	1,617,333	367,0
18,000 to-à	19,000	94,849	1,753,773	1,108,434	171,910	138,873	2,570,936	1,644,739	381,2
19,000 to-à	20,000	89,087	1,735,919	1,118,378	177,400	133,210	2,598,248	1,695,421	400,4
15,000 to-à	20,000	504,276	8,749,932	5,450,608	826,741	738,703	12,855,276	8,069,229	1,834,8
20,000 to-à	22,500	192,888	4,094,069	2,696,566	437,895	326,553	6,931,274	4,619,814	1,122,8
22,500 to-à	25,000	169,043	4,007,447	2,690,567	452,339	281,074	6,665,101	4,561,051	1,141,1
25,000 to-à	27,500	132,127	3,462,951	2,385,413	412,365	223,135	5,842,353	4,085,667	1,050,0
27,500 to-à	30,000	108,696	3,116,189	2,169,333	384,244	179,505	5,151,598	3,652,406	963,9
20,000 to-à	30,000	602,754	14,680,657	9,941,879	1,686,843	1,010,267	24,590,325	16,918,938	4,277,9
30,000 to-à	40,000	211,646	7,205,738	5,186,601	977,767	383,570	13,101,671	9,578,191	2,669,8
40,000 and over-et plus		131,165	7,945,521	6,128,100	1,437,146	256,477	16,268,737	12,819,324	4,213,6
GRAND TOTAL									
TOTAL GLOBAL		2,518,969	49,917,179	32,771,702	5,631,363	3,864,111	82,528,397	55,601,578	14,467,7
<b>All Returns</b> <b>Toutes les déclarations</b>									
Under									
<i>Moins de</i>	\$1,000	420,963	19,531			480,665	27,634	53	
\$1,000 to-à	2,000	122,285	180,141	180		179,486	269,840	828	
2,000 to-à	4,000	259,630	787,003	11,446	21	390,761	1,174,104	19,746	
4,000 to-à	6,000	300,113	1,502,731	276,582	1,773	407,419	2,036,128	373,252	5,
6,000 to-à	8,000	290,051	2,027,470	654,244	35,521	388,972	2,713,413	846,387	78,
8,000 to-à	10,000	276,490	2,484,395	1,083,426	98,998	396,916	3,571,890	1,485,346	211,
10,000 to-à	15,000	648,332	8,074,411	4,454,858	566,551	906,882	11,284,173	6,078,051	1,175,
15,000 to-à	20,000	509,847	8,846,078	5,482,892	826,741	745,613	12,973,780	8,110,912	1,834,
20,000 to-à	25,000	365,642	8,184,965	5,420,280	890,234	611,664	13,686,653	9,230,335	2,264,
25,000 to-à	30,000	243,475	6,651,716	4,575,389	796,609	405,412	11,069,701	7,783,632	2,013,
30,000 to-à	40,000	214,628	7,308,015	5,215,378	977,767	386,857	13,215,255	9,655,500	2,669,
40,000 and over-et plus		133,133	8,082,860	6,183,310	1,437,146	261,350	16,644,169	13,025,633	4,213,
TOTAL		3,784,589	54,149,318	33,357,986	5,631,363	5,561,997	88,611,472	56,609,675	14,467,2

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>able Returns</b>								
<b>clarations imposables</b>								
der		\$	\$	\$		\$	\$	\$
ins de \$2,000.....								
,000 to-à 3,000.....								
,000 to-à 4,000.....	25	82	60	5	531	1,955	65	4
,000 to-à 5,000.....	257	1,235	419	29	338	1,511	140	4
der								
ins de \$5,000.....	282	1,316	479	35	901	3,535	298	10
,000 to-à 6,000.....	4,994	28,247	10,827	739	4,084	23,145	8,462	173
,000 to-à 7,000.....	11,762	76,826	31,129	3,290	10,775	70,224	28,075	1,519
,000 to-à 8,000.....	16,855	126,828	56,565	7,310	12,763	95,646	43,120	3,867
,000 to-à 9,000.....	18,329	156,161	72,309	11,128	16,225	137,911	65,530	7,739
,000 to-à 10,000.....	20,176	192,041	91,062	15,303	16,595	157,657	76,130	10,284
,000 to-à 10,000.....	72,116	580,104	261,893	37,771	60,442	484,584	221,319	23,581
,000 to-à 11,000.....	20,308	212,919	107,300	19,532	15,431	161,922	82,154	12,785
,000 to-à 12,000.....	22,284	255,838	136,554	27,002	17,359	199,491	105,697	18,235
,000 to-à 13,000.....	22,126	276,076	149,469	30,742	17,704	221,267	119,876	22,064
,000 to-à 14,000.....	20,122	271,526	154,433	33,005	18,008	242,882	137,715	26,659
,000 to-à 15,000.....	18,269	264,970	152,783	33,975	17,274	250,302	146,952	30,293
,000 to-à 15,000.....	103,109	1,281,330	700,539	144,256	85,776	1,075,864	592,393	110,037
,000 to-à 16,000.....	17,628	273,494	161,844	36,849	15,070	233,439	139,692	30,202
,000 to-à 17,000.....	18,013	297,459	178,663	41,412	15,760	260,126	160,127	35,204
,000 to-à 18,000.....	15,345	267,818	165,303	38,704	13,826	241,940	151,025	34,549
,000 to-à 19,000.....	15,853	293,391	184,745	44,843	13,972	258,460	163,966	37,563
,000 to-à 20,000.....	15,297	298,388	190,801	47,321	13,575	264,368	169,464	39,731
,000 to-à 20,000.....	82,136	1,430,550	881,356	209,128	72,203	1,258,334	784,274	177,248
,000 to-à 22,500.....	33,935	719,831	470,688	119,270	30,189	640,600	421,363	101,242
,500 to-à 25,000.....	25,674	607,911	401,624	103,449	24,572	582,843	397,463	99,363
,000 to-à 27,500.....	20,179	527,751	357,942	95,883	18,638	487,760	339,129	85,626
,500 to-à 30,000.....	16,968	487,036	340,245	92,361	16,819	483,037	337,426	87,555
,000 to-à 30,000.....	96,756	2,342,530	1,570,500	410,962	90,218	2,194,240	1,495,380	373,785
,000 to-à 40,000.....	32,497	1,106,574	781,125	224,467	38,668	1,317,261	953,292	260,053
,000 and over-et plus.....	20,571	1,237,340	937,637	303,991	29,357	1,790,109	1,402,237	442,312
GRAND TOTAL								
TOTAL GLOBAL.....	407,467	7,979,744	5,133,528	1,330,610	377,565	8,123,926	5,449,193	1,387,027
<b>able Returns</b>								
<b>tes les déclarations</b>								
der								
ins de \$1,000.....	70,121	12,671	26		55,782	10,187		
,000 to-à 2,000.....	26,122	38,123			17,565	26,024		
,000 to-à 4,000.....	73,536	220,449	1,988	5	37,233	112,777	1,489	6
,000 to-à 6,000.....	64,202	319,135	50,087	769	43,216	216,276	37,970	177
,000 to-à 8,000.....	56,499	394,869	115,048	10,600	43,959	306,779	96,684	5,386
,000 to-à 10,000.....	51,052	459,130	180,118	26,431	42,315	380,113	155,291	18,023
,000 to-à 15,000.....	109,348	1,353,177	713,837	144,256	92,117	1,149,612	609,448	110,037
,000 to-à 20,000.....	83,602	1,456,211	890,532	209,128	73,116	1,273,933	790,691	177,248
,000 to-à 25,000.....	60,824	1,354,690	881,926	222,718	55,332	1,236,222	825,830	200,605
,000 to-à 30,000.....	37,862	1,034,218	708,390	188,244	35,939	983,880	685,367	173,181
,000 to-à 40,000.....	33,047	1,125,456	793,825	224,467	39,148	1,333,825	964,597	260,053
,000 and over-et plus.....	21,260	1,283,220	968,589	303,991	29,936	1,825,465	1,426,746	442,312
TOTAL.....	687,475	9,026,004	5,304,366	1,330,610	565,658	8,834,717	5,594,113	1,387,027

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 7 (CONTINUED)

## ALL RETURNS BY PROVINCE AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

		ALBERTA				BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	\$
Moins de	\$2,000								
\$2,000 to-à	3,000	204	582	406	4	18	41	41	3
3,000 to-à	4,000	669	2,466	1,146	41	339	1,258	519	42
4,000 to-à	5,000	487	2,313	1,173	52	472	2,168	1,107	88
Under									
Moins de	\$5,000	1,360	5,361	2,725	97	829	3,466	1,666	133
\$5,000 to-à	6,000	10,429	59,430	22,252	480	11,101	63,263	24,427	1,148
6,000 to-à	7,000	28,218	183,499	76,085	3,894	32,962	216,029	87,949	8,061
7,000 to-à	8,000	36,817	275,611	124,510	8,402	40,343	303,553	136,606	16,240
8,000 to-à	9,000	39,806	339,252	163,034	15,837	48,044	409,285	191,153	26,455
9,000 to-à	10,000	40,815	388,180	198,329	24,551	48,512	462,110	219,623	33,196
5,000 to-à	10,000	156,085	1,245,973	584,210	53,163	180,962	1,454,240	659,758	85,099
10,000 to-à	11,000	42,223	443,481	238,143	33,554	53,281	559,387	290,576	49,210
11,000 to-à	12,000	40,841	469,323	260,221	41,095	47,754	548,629	291,842	52,697
12,000 to-à	13,000	45,938	574,027	331,938	57,893	54,602	682,343	380,672	73,442
13,000 to-à	14,000	46,109	621,875	373,307	69,833	54,444	734,978	421,122	84,487
14,000 to-à	15,000	43,856	635,723	395,413	78,340	48,367	700,572	415,839	86,154
10,000 to-à	15,000	218,967	2,744,429	1,599,023	280,714	258,448	3,225,908	1,800,051	345,990
15,000 to-à	16,000	41,919	649,091	411,392	83,821	53,108	823,630	504,173	107,859
16,000 to-à	17,000	40,348	664,785	425,552	89,479	44,817	738,796	462,307	101,272
17,000 to-à	18,000	38,761	678,561	444,475	95,133	43,916	767,717	486,257	108,451
18,000 to-à	19,000	35,431	655,669	437,308	96,457	45,360	838,861	541,746	124,070
19,000 to-à	20,000	34,083	664,507	446,978	99,648	40,246	784,049	518,490	120,765
15,000 to-à	20,000	190,542	3,312,613	2,165,706	464,539	227,447	3,953,053	2,512,973	562,417
20,000 to-à	22,500	82,231	1,746,585	1,211,132	278,553	99,341	2,107,089	1,415,007	337,892
22,500 to-à	25,000	66,223	1,571,142	1,115,117	263,945	94,200	2,232,260	1,549,597	382,157
25,000 to-à	27,500	56,704	1,486,511	1,082,005	263,696	85,362	2,237,401	1,575,230	395,514
27,500 to-à	30,000	50,784	1,458,524	1,067,741	266,711	66,923	1,919,719	1,373,211	358,353
20,000 to-à	30,000	255,942	6,262,761	4,475,995	1,072,905	345,826	8,496,469	5,913,045	1,473,916
30,000 to-à	40,000	130,286	4,462,168	3,357,047	889,528	152,716	5,205,068	3,834,571	1,051,370
40,000 and over-et plus		98,376	6,499,134	5,086,590	1,581,617	102,099	6,329,050	4,917,414	1,571,860
GRAND TOTAL									
TOTAL GLOBAL		1,051,558	24,532,438	17,271,295	4,342,563	1,268,327	28,667,253	19,639,480	5,090,791
<b>All Returns</b> <b>Toutes les déclarations</b>									
Under									
Moins de	\$1,000	96,237	46,129	2		142,073	41,345	3	
\$1,000 to-à	2,000	38,879	57,863	128		52,011	77,255	365	
2,000 to-à	4,000	82,814	249,080	5,799	45	134,935	405,328	6,045	4
4,000 to-à	6,000	94,609	478,856	100,269	532	130,640	653,983	106,871	1,23
6,000 to-à	8,000	104,350	728,646	254,445	12,296	132,299	924,731	283,072	24,30
8,000 to-à	10,000	97,491	875,816	385,280	40,387	120,134	1,080,147	440,424	59,65
10,000 to-à	15,000	226,909	2,836,477	1,623,520	280,714	269,542	3,355,190	1,824,798	345,99
15,000 to-à	20,000	192,570	3,347,326	2,181,432	464,539	230,069	3,997,784	2,529,298	562,41
20,000 to-à	25,000	150,045	3,353,579	2,348,449	542,498	195,163	4,375,839	2,983,961	720,04
25,000 to-à	30,000	108,763	2,979,908	2,173,852	530,407	153,423	4,188,141	2,967,746	753,86
30,000 to-à	40,000	132,021	4,521,904	3,400,962	889,528	154,352	5,261,741	3,869,082	1,051,37
40,000 and over-et plus		101,321	6,708,596	5,225,609	1,581,617	104,354	6,483,889	5,010,555	1,571,86
TOTAL		1,426,009	26,091,919	17,699,747	4,342,563	1,818,995	30,762,682	20,022,219	5,090,791

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$2,000.....		\$	\$	\$		\$	\$	\$
2,000 to-à 3,000.....								
3,000 to-à 4,000.....	186	693	48	1	286	1,084	90	2
4,000 to-à 5,000.....	331	1,498	296	9	603	2,698	541	18
Under Moins de \$5,000.....	517	2,191	343	10	889	3,782	632	20
5,000 to-à 6,000.....	430	2,372	731	37	681	3,748	1,139	55
6,000 to-à 7,000.....	415	2,725	1,053	92	745	4,841	1,854	173
7,000 to-à 8,000.....	428	3,215	1,395	174	656	4,939	2,060	237
8,000 to-à 9,000.....	473	4,025	1,892	270	580	4,935	2,137	288
9,000 to-à 10,000.....	458	4,367	2,298	374	625	5,932	2,855	446
10,000 to-à 15,000.....	2,204	16,704	7,369	947	3,287	24,396	10,046	1,200
15,000 to-à 20,000.....	461	4,841	2,621	453	602	6,295	3,150	524
20,000 to-à 25,000.....	456	5,244	2,878	533	623	7,148	3,889	718
25,000 to-à 30,000.....	407	5,098	3,030	592	578	7,208	4,010	756
30,000 to-à 35,000.....	397	5,350	3,205	645	610	8,228	4,961	992
35,000 to-à 40,000.....	431	6,273	3,980	848	547	7,935	4,815	1,014
40,000 to-à 45,000.....	2,152	26,805	15,713	3,071	2,960	36,814	20,825	4,003
45,000 to-à 50,000.....	329	5,100	3,277	704	600	9,285	5,589	1,194
50,000 to-à 55,000.....	412	6,788	4,521	1,006	496	8,185	5,133	1,129
55,000 to-à 60,000.....	393	6,872	4,516	1,026	475	8,329	5,269	1,176
60,000 to-à 65,000.....	389	7,182	4,836	1,128	543	10,035	6,660	1,537
65,000 to-à 70,000.....	321	6,248	4,367	1,033	547	10,693	7,098	1,658
70,000 to-à 75,000.....	1,844	32,190	21,518	4,895	2,661	46,526	29,750	6,694
75,000 to-à 80,000.....	692	14,652	10,308	2,477	1,200	25,427	17,375	4,167
80,000 to-à 85,000.....	742	17,656	12,806	3,188	1,152	27,357	19,179	4,712
85,000 to-à 90,000.....	678	17,791	13,135	3,374	1,030	27,056	19,375	4,934
90,000 to-à 95,000.....	616	17,671	13,298	3,497	978	28,137	20,561	5,423
95,000 to-à 100,000.....	2,728	67,769	49,546	12,535	4,360	107,977	76,489	19,236
100,000 to-à 150,000.....	1,833	62,763	47,945	13,382	2,461	84,413	63,064	17,697
150,000 and over-et plus.....	1,239	64,515	51,894	15,972	1,368	69,735	55,660	17,964
<b>GRAND TOTAL</b> <b>TOTAL GLOBAL.....</b>	<b>12,517</b>	<b>272,939</b>	<b>194,327</b>	<b>50,813</b>	<b>17,986</b>	<b>373,644</b>	<b>256,465</b>	<b>66,814</b>
<b>Non-Taxable Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$1,000.....	961	10-			2,890	617		
1,000 to-à 2,000.....	467	704			1,542	2,241		
2,000 to-à 4,000.....	985	2,982	52	1	2,301	6,842	95	2
4,000 to-à 6,000.....	989	4,988	1,074	46	1,703	8,522	1,743	73
6,000 to-à 8,000.....	937	6,566	2,485	266	1,539	10,715	3,915	410
8,000 to-à 10,000.....	961	8,653	4,201	644	1,287	11,587	5,032	734
10,000 to-à 15,000.....	2,184	27,202	15,767	3,071	2,995	37,205	20,893	4,003
15,000 to-à 20,000.....	1,867	32,582	21,612	4,895	2,664	46,579	29,761	6,694
20,000 to-à 25,000.....	1,446	32,570	23,165	5,664	2,363	53,031	36,702	8,880
25,000 to-à 30,000.....	1,302	35,681	26,594	6,871	2,013	55,331	40,001	10,356
30,000 to-à 40,000.....	1,842	63,084	48,187	13,382	2,469	84,692	63,260	17,697
40,000 and over-et plus.....	1,260	65,906	52,906	15,972	1,372	69,919	55,777	17,964
<b>TOTAL.....</b>	<b>15,201</b>	<b>280,906</b>	<b>196,045</b>	<b>50,813</b>	<b>25,138</b>	<b>387,282</b>	<b>257,180</b>	<b>66,814</b>

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 8

## ALL RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	115,973	1,613,393	968,891	257,082	24,441	278,544	154,844	36,080
Employees of Institutions.....	20,592	277,542	159,568	40,068	3,647	44,062	24,068	4,710
Teachers and Professors.....	9,807	237,285	161,737	47,106	1,041	24,334	15,454	4,100
Federal Employees.....	11,020	199,313	127,100	36,071	2,557	51,735	32,769	8,900
Provincial Employees.....	16,855	253,231	149,896	39,891	6,008	94,748	55,996	13,500
Municipal Employees.....	4,744	64,817	37,072	9,510	550	7,801	4,527	1,000
Armed Forces.....	1,205	21,446	13,013	3,408	712	15,852	9,897	2,000
Unclassified Employees.....	9,718	57,792	25,124	5,508	3,551	24,359	11,049	2,100
Total Employees.....	189,914	2,724,819	1,642,402	438,644	42,507	541,436	308,605	74,300
Farmers.....	305	2,371	936	236	2,445	29,298	15,746	2,400
Fishermen.....	10,120	88,965	37,597	7,778	2,106	22,677	11,924	1,900
Total Farmers and Fishermen.....	10,425	91,336	38,533	8,014	4,551	51,975	27,670	4,300
Accountants.....	130	4,872	3,444	1,090	30	1,011	676	200
Medical Doctors and Surgeons..	470	26,076	20,532	8,778	120	7,028	5,217	2,000
Dentists.....	110	4,933	3,723	1,441	20	1,123	864	300
Lawyers and Notaries.....	287	9,689	7,316	2,722	50	1,725	1,189	300
Engineers and Architects.....	20	688	524	178				
Entertainers and Artists.....	282	1,873	665	135	49	261	101	
Other Professionals.....	428	5,677	3,026	957	99	1,616	954	200
Total Professionals.....	1,718	53,807	39,230	15,301	370	12,814	9,022	3,200
Salesmen.....	653	9,104	5,620	1,490	112	1,534	888	200
Forestry Operators.....	101	909	407	86	10	117	55	
Manufacturers.....	200	2,439	1,146	215	106	817	237	
Construction.....	970	11,757	5,619	1,331	326	3,164	1,372	200
Public Utilities.....	1,952	14,589	5,781	1,345	352	2,846	1,285	200
Wholesale Traders.....	280	3,960	2,299	648	37	560	317	
Retail Traders.....	2,957	30,240	15,752	4,077	621	6,975	3,947	900
Insurance Agency Operators....								
Real Estate Agency Operators...								
Other Finance.....	20	4	101	25				
Recreational Services Operators..	26	354	246	75	20	124	92	
Business Services Operators.....	71	402	206	54				
Other Service Operators.....	3,052	29,355	13,517	3,404	832	7,615	4,035	900
Other Business Proprietors.....	30	338	204	62				
Total Business Proprietors.....	9,659	94,400	45,300	11,329	2,329	22,464	11,481	2,600
Investors.....	8,096	116,801	75,291	17,239	3,655	52,927	33,015	6,300
Property Owners.....	602	8,596	5,054	1,610	301	3,775	2,001	400
Total Investment.....	8,698	125,397	80,345	18,849	3,956	56,701	35,016	6,800
Pensioners.....	12,625	105,275	30,694	6,769	4,267	39,311	12,922	2,700
Unclassified.....	64,497	164,393	56,142	9,358	9,453	30,007	10,889	1,700
GRAND TOTAL.....	298,189	3,368,531	1,938,266	509,754	67,545	756,242	416,493	96,200

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
206,588	2,849,228	1,702,019	428,982	169,478	2,374,906	1,423,027	358,864	..... Employés d'entreprises
28,700	362,283	204,591	49,160	21,275	279,516	160,223	38,221	..... Employés d'institutions
9,611	249,888	169,670	48,548	6,010	145,499	92,810	25,474	..... Instituteurs et professeurs
22,088	454,046	290,093	79,290	13,103	261,153	165,841	44,952	..... Employés fédéraux
24,710	353,028	207,966	52,743	23,580	432,898	268,443	71,309	..... Employés provinciaux
18,549	286,029	175,185	45,366	4,475	78,229	47,323	11,920	..... Employés municipaux
10,914	233,885	150,879	40,348	3,420	65,225	40,084	10,147	..... Forces armées
18,005	134,209	61,344	12,967	15,897	109,843	48,013	10,024	..... Employés non classés
339,165	4,922,597	2,961,747	757,404	257,233	3,747,269	2,245,764	570,911	..... Total, employés
2,475	29,074	16,066	2,890	2,335	24,614	11,775	2,041	..... Cultivateurs
8,794	150,030	96,752	24,937	2,831	35,952	20,880	4,407	..... Pêcheurs
11,269	179,104	112,817	27,827	5,166	60,566	32,655	6,448	..... Total, cultivateurs et pêcheurs
170	6,435	4,414	1,487	175	6,078	4,231	1,433	..... Comptables
946	67,599	53,416	22,441	600	43,090	34,853	14,571	..... Médecins et chirurgiens
217	11,331	8,777	3,405	148	7,061	5,346	2,021	..... Dentistes
444	18,659	13,484	4,881	340	12,951	9,560	3,352	..... Avocats et notaires
40	502	245	58	10	262	175	44	..... Ingénieurs et architectes
503	4,692	2,154	360	233	2,277	1,118	315	..... Artistes, athlètes, etc.
748	13,014	7,823	2,437	531	9,020	5,697	1,806	..... Autres professions
3,071	122,231	90,313	35,069	2,036	80,739	60,979	23,541	..... Total, professions
980	12,285	7,223	2,107	763	9,288	5,108	1,316	..... Vendeurs
349	3,908	1,934	379	790	10,090	4,780	979	..... Exploitants forestiers
470	4,464	2,509	534	337	2,971	1,312	274	..... Fabricants
2,380	25,902	11,768	2,611	1,440	14,977	6,729	1,469	..... Construction
2,702	28,810	14,811	3,306	2,167	21,612	9,938	2,068	..... Services d'utilité publique
339	4,322	2,341	523	330	3,994	2,180	517	..... Commerçants de gros
3,935	45,621	25,458	6,239	3,221	32,458	16,394	3,835	..... Commerçants de détail
10	387	302	81					..... Courtiers d'assurance
50	1,217	763	213	30	416	268	51	..... Courtiers en immeubles
49	516	424	105	30	508	398	117	..... Autres entreprises financières
137	1,781	947	218	103	1,221	697	221	... Exploitants, services récréatifs
96	927	518	120	54	413	216	48	... Exploi., services commerciaux
4,506	45,686	23,308	5,777	4,044	40,273	20,219	4,859	..... Exploitants, autres services
136	1,740	948	211	61	539	312	91	..... Prop., autres entreprises
15,166	165,282	86,032	20,318	12,605	129,603	63,533	14,555	..... Total, prop. d'entreprises
26,426	438,496	282,977	55,247	18,385	297,417	190,528	35,148	..... Portefeuellistes
1,740	31,191	17,760	5,162	1,476	19,394	10,514	2,327	..... Propriétaires d'immeubles
28,166	469,687	300,737	60,409	19,861	316,810	201,042	37,475	..... Total, placement
34,122	317,384	103,785	22,008	27,169	235,787	67,259	13,820	..... Pensionnés
62,713	145,112	53,177	10,213	71,703	209,898	78,043	12,850	..... Non classés
494,652	6,333,681	3,715,831	935,355	396,536	4,789,960	2,754,383	680,917	..... TOTAL GLOBAL

TABLE 8 (CONTINUED)

## ALL RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC QUÉBEC				ONTARIO			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	1,813,958	28,780,484	18,178,965	3,025,833	2,868,251	48,996,313	32,048,650	8,371,267
Employees of Institutions.....	253,688	4,186,070	2,591,279	421,539	291,484	4,424,909	2,699,641	652,966
Teachers and Professors.....	68,185	2,026,206	1,358,192	260,337	127,432	3,611,152	2,506,188	705,545
Federal Employees.....	83,598	1,743,210	1,151,531	202,730	137,985	3,268,782	2,230,261	617,845
Provincial Employees.....	113,500	2,643,325	1,773,484	324,199	133,213	3,013,253	2,024,619	551,309
Municipal Employees.....	156,397	3,213,759	2,121,384	373,483	191,821	3,473,417	2,199,771	562,867
Armed Forces.....	13,119	224,330	139,184	22,767	22,209	483,682	313,509	83,181
Unclassified Employees.....	97,413	1,001,690	551,880	81,945	156,103	1,504,723	794,505	175,817
Total Employees.....	2,599,858	43,819,076	27,865,898	4,712,832	3,928,498	68,776,231	44,817,144	11,720,791
Farmers.....	32,979	408,099	176,469	14,924	69,210	841,466	492,391	99,896
Fishermen.....	2,364	26,143	13,925	1,745	380	4,634	2,744	626
Total Farmers and Fishermen.....	35,343	434,242	190,394	16,669	69,590	846,100	495,135	100,521
Accountants.....	2,688	107,520	74,508	17,094	3,860	161,382	112,246	37,385
Medical Doctors and Surgeons..	9,153	597,435	466,768	123,696	11,478	798,778	632,969	254,047
Dentists.....	1,807	100,699	78,501	20,402	3,411	226,994	178,164	71,556
Lawyers and Notaries.....	3,954	210,244	159,023	41,848	7,257	389,625	287,826	109,380
Engineers and Architects.....	1,318	56,772	41,917	10,027	1,435	58,195	41,077	14,371
Entertainers and Artists.....	4,542	56,796	28,586	5,010	8,173	78,527	38,443	8,651
Other Professionals.....	5,982	131,153	86,235	17,520	15,336	309,055	201,893	58,080
Total Professionals.....	29,444	1,260,619	935,538	235,599	50,950	2,022,556	1,492,617	553,470
Salesmen.....	9,333	145,817	88,765	15,330	11,525	177,221	108,290	28,430
Forestry Operators.....	3,367	61,214	36,829	4,901	1,698	21,614	10,720	2,326
Manufacturers.....	4,304	54,981	29,580	4,611	5,734	69,263	41,506	10,051
Construction.....	12,402	180,319	100,711	16,144	30,884	417,320	233,421	53,356
Public Utilities.....	16,306	166,798	79,365	11,165	18,832	207,273	110,442	24,449
Wholesale Traders.....	2,267	37,943	22,401	3,647	4,211	80,365	54,621	16,371
Retail Traders.....	45,431	623,295	362,505	60,763	50,257	597,655	353,744	84,741
Insurance Agency Operators....	456	11,988	8,412	1,637	487	13,332	8,841	2,592
Real Estate Agency Operators...	589	10,451	7,048	1,263	1,076	46,678	23,766	6,379
Other Finance.....	416	10,287	6,114	1,136	3,395	50,826	31,526	10,439
Recreational Services Operators..	921	13,872	7,676	1,242	3,008	42,877	26,269	6,440
Business Services Operators.....	1,453	17,146	8,921	1,316	4,049	52,072	31,199	7,020
Other Service Operators.....	31,893	364,137	199,839	30,963	48,837	543,399	303,598	71,329
Other Business Proprietors.....	1,209	16,988	8,898	1,372	2,092	39,563	23,627	5,885
Total Business Proprietors.....	121,014	1,569,418	878,299	140,159	174,560	2,182,238	1,253,280	301,379
Investors.....	225,128	3,240,771	2,073,840	327,444	496,379	9,265,582	6,258,425	1,275,830
Property Owners.....	33,769	509,483	292,912	55,718	34,644	507,455	306,370	85,594
Total Investment.....	258,897	3,750,253	2,366,752	383,162	531,023	9,773,036	6,564,795	1,361,424
Pensioners.....	223,584	1,889,846	542,639	72,475	350,049	3,722,210	1,381,673	289,706
Unclassified.....	507,116	1,280,046	489,700	55,137	445,802	1,111,880	496,742	112,060
GRAND TOTAL.....	3,784,589	54,149,318	33,357,986	5,631,363	5,561,997	88,611,472	56,609,675	14,467,782

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
88,957	4,250,342	2,598,242	670,493	211,576	3,292,018	2,093,075	532,633	..... Employés d'entreprises
35,468	500,508	286,601	69,623	32,463	475,656	283,944	69,699	..... Employés d'institutions
12,156	320,154	210,936	60,781	14,675	368,654	245,791	69,206	..... Instituteurs et professeurs
17,225	346,568	219,852	61,414	11,664	243,090	158,043	42,949	..... Employés fédéraux
26,286	503,973	319,266	87,684	30,878	622,852	406,347	109,116	..... Employés provinciaux
26,098	468,028	292,216	78,176	18,767	288,049	172,157	43,058	..... Employés municipaux
4,993	99,742	63,265	16,715	2,011	33,104	20,362	4,932	..... Forces armées
15,886	119,883	52,828	11,552	17,843	135,980	65,702	11,695	..... Employés non classés
27,069	6,609,197	4,043,207	1,056,437	339,877	5,459,403	3,445,421	883,288	..... Total, employés
32,273	421,668	238,357	45,168	70,855	1,560,706	1,060,723	250,621	..... Cultivateurs
831	6,251	2,441	445	117	314			..... Pêcheurs
33,104	427,919	240,797	45,613	70,972	1,561,020	1,060,723	250,621	..... Total, cultivateurs et pêcheurs
466	15,837	10,356	3,171	339	11,704	8,165	2,570	..... Comptables
1,245	75,652	58,422	23,355	697	49,624	38,391	16,104	..... Médecins et chirurgiens
410	22,449	15,743	5,775	230	12,749	9,756	3,783	..... Dentistes
398	20,173	14,493	5,428	414	22,698	16,925	6,453	..... Avocats et notaires
173	5,693	4,239	1,262	10	420	346	128	..... Ingénieurs et architectes
772	5,515	2,225	373	381	3,090	1,147	221	..... Artistes, athlètes, etc.
1,331	23,694	14,765	4,239	963	17,020	11,011	3,443	..... Autres professions
4,792	169,013	120,242	43,602	3,038	117,304	85,741	32,702	..... Total, professions
1,210	19,644	11,948	3,251	1,639	23,446	14,074	3,830	..... Vendeurs
72	1,485	1,141	291	138	1,923	944	167	..... Exploitants forestiers
417	4,113	2,072	611	377	4,419	2,871	597	..... Fabricants
4,069	46,952	22,899	5,222	3,760	54,550	32,293	7,463	..... Construction
3,073	31,485	16,357	3,314	2,417	33,891	20,689	4,441	..... Services d'utilité publique
432	7,085	4,491	1,159	542	10,125	6,718	1,543	..... Commerçants de gros
4,589	44,445	24,263	5,920	5,338	61,261	37,644	9,146	..... Commerçants de détail
145	2,293	1,253	333	100	2,935	2,012	576	..... Courtiers d'assurance
73	2,191	1,080	208	50	2,493	1,656	566	..... Courtiers en immeubles
36	653	330	95	81	1,736	981	279	..... Autres entreprises financières
329	4,125	2,486	572	244	4,025	2,405	677	..... Exploitants, services récréatifs
223	1,913	894	198	189	3,563	2,901	1,297	..... Exploiti., services commerciaux
7,455	62,003	32,705	8,050	7,691	71,375	39,722	9,309	..... Exploitants, autres services
375	7,042	4,094	1,177	395	8,806	6,129	1,630	..... Prop., autres entreprises
21,288	215,785	114,065	27,149	21,324	261,103	156,965	37,692	..... Total, prop. d'entreprises
50,383	917,911	579,157	111,180	52,667	997,610	658,860	139,906	..... Portefeuellistes
4,024	66,298	37,075	10,012	4,970	85,607	52,803	14,352	..... Propriétaires d'immeubles
54,407	984,209	616,232	121,193	57,637	1,083,217	711,664	154,258	..... Total, placement
74,166	481,603	114,653	24,284	26,638	258,904	92,627	19,639	..... Pensionnés
51,439	118,634	43,222	9,081	44,533	70,320	26,899	4,996	..... Non classés
87,475	9,026,004	5,304,366	1,330,610	565,658	8,834,717	5,594,113	1,387,027	..... TOTAL GLOBAL

TABLE 8 (CONTINUED)

## ALL RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	T
		\$	\$	\$		\$	\$	
Employees of Businesses.....	772,892	14,622,921	10,146,372	2,622,449	898,018	16,886,902	11,404,029	3,020,9
Employees of Institutions.....	66,666	1,056,110	658,355	151,189	99,362	1,558,350	950,461	229,2
Teachers and Professors.....	30,799	794,323	552,479	143,795	40,068	1,078,592	739,109	203,3
Federal Employees.....	24,784	532,717	355,788	89,345	34,520	802,662	546,682	144,6
Provincial Employees.....	70,782	1,365,367	912,031	222,736	66,700	1,489,487	990,553	263,3
Municipal Employees.....	61,648	1,196,309	803,082	196,541	48,899	924,059	600,324	152,9
Armed Forces.....	8,267	166,385	106,150	24,887	7,285	151,432	97,501	24,2
Unclassified Employees.....	26,568	298,677	175,488	39,073	36,029	338,023	175,868	37,3
Total Employees.....	1,062,406	20,032,811	13,709,744	3,490,015	1,230,881	23,229,509	15,504,528	4,076,2
Farmers.....	53,802	1,022,846	680,480	139,714	10,492	140,426	87,640	19,5
Fishermen.....	161	1,123	625	124	6,632	99,823	66,290	16,2
Total Farmers and Fishermen.....	53,963	1,023,969	681,105	139,837	17,124	240,249	153,930	35,7
Accountants.....	939	31,780	23,048	7,649	1,910	64,621	42,721	12,8
Medical Doctors and Surgeons..	1,504	105,090	82,453	30,638	4,134	259,292	197,611	75,6
Dentists.....	320	18,860	15,618	5,489	1,190	67,331	52,582	19,7
Lawyers and Notaries.....	937	60,816	45,368	16,746	1,998	108,110	78,320	27,9
Engineers and Architects.....	272	11,294	8,903	3,342	717	27,106	19,966	7,0
Entertainers and Artists.....	1,581	12,544	6,215	1,175	2,651	22,527	10,701	2,3
Other Professionals.....	6,816	148,775	100,856	26,968	7,323	141,005	93,335	26,1
Total Professionals.....	12,372	389,159	282,460	92,009	19,923	689,993	495,236	171,8
Salesmen.....	3,284	59,582	37,601	9,842	3,459	52,364	33,089	8,3
Forestry Operators.....	167	1,962	1,148	208	2,048	31,580	19,996	4,5
Manufacturers.....	946	13,699	7,924	1,789	1,734	18,663	10,146	2,3
Construction.....	12,189	190,039	118,263	26,586	14,312	211,672	129,872	30,9
Public Utilities.....	9,005	121,814	75,466	16,152	6,051	89,451	57,061	13,5
Wholesale Traders.....	541	13,674	10,016	3,309	1,035	19,958	13,259	3,8
Retail Traders.....	8,476	108,006	71,895	17,522	12,121	143,825	87,331	20,3
Insurance Agency Operators....	200	4,159	2,872	761	79	1,711	1,218	3
Real Estate Agency Operators...	489	26,033	13,861	4,714	1,027	28,790	21,967	5,8
Other Finance.....	332	9,698	9,192	2,799	673	10,880	15,188	4,7
Recreational Services Operators.	662	15,055	6,548	1,446	511	7,347	4,663	1,1
Business Services Operators....	769	6,960	3,849	854	1,343	13,636	7,267	1,4
Other Service Operators.....	16,443	208,849	130,329	30,274	18,873	235,599	141,895	35,2
Other Business Proprietors.....	1,405	75,356	43,352	13,264	1,448	27,617	16,716	4,5
Total Business Proprietors.....	51,623	795,305	494,712	119,678	61,255	840,729	526,580	128,8
Investors.....	105,303	2,896,361	2,065,712	391,235	180,069	3,617,645	2,443,975	468,3
Property Owners.....	10,531	215,800	141,904	39,127	13,513	279,427	176,425	51,9
Total Investment.....	115,834	3,112,161	2,207,616	430,362	193,582	3,897,072	2,620,400	520,2
Pensioners.....	45,126	501,566	201,045	40,397	151,785	1,409,595	506,144	108,7
Unclassified.....	81,401	177,366	85,463	20,423	140,986	403,171	182,312	40,6
GRAND TOTAL.....	1,426,009	26,091,919	17,699,747	4,342,563	1,818,995	30,762,682	20,022,219	5,090,7

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
226	161,214	115,186	31,267	13,953	244,727	165,685	43,661	.....Employés d'entreprises
249	3,238	1,999	511	1,303	16,541	9,320	2,172	.....Employés d'institutions
30	562	323	80	396	10,108	6,885	1,860	.....Instituteurs et professeurs
405	31,347	21,788	5,762	2,335	52,075	36,216	9,890	.....Employés fédéraux
911	40,839	28,052	7,388	344	6,799	4,419	1,118	.....Employés provinciaux
237	4,901	3,517	942	1,210	16,294	9,928	2,381	.....Employés municipaux
462	4,684	2,276	516	294	7,060	4,886	1,286	.....Forces armées
				861	7,133	3,699	836	.....Employés non classés
526	246,979	173,260	46,496	20,696	360,739	241,038	63,204	.....Total, employés
10	191	102	27					.....Cultivateurs
				37	317	191	46	.....Pêcheurs
20	241	119	30	41	373	225	54	.....Total, cultivateurs et pêcheurs
10	312	179	44	10	354	241	72	.....Comptables
20	976	728	220	30	1,726	1,390	518	.....Médecins et chirurgiens
10	411	295	91					.....Dentistes
20	798	453	128	10	699	567	189	.....Avocats et notaires
								.....Ingénieurs et architectes
10	138	81	17					.....Artistes, athlètes, etc.
75	974	620	137	60	1,250	927	291	.....Autres professions
153	3,756	2,439	660	120	4,473	3,438	1,171	.....Total, professions
								.....Vendeurs
								.....Exploitants forestiers
10	117	80	17					.....Fabricants
121	1,773	1,127	267	49	594	458	112	.....Construction
58	765	501	124	61	892	580	154	.....Services d'utilité publique
								.....Commerçants de gros
98	1,395	911	219	76	1,290	876	255	.....Commerçants de détail
								.....Courtiers d'assurance
								.....Courtiers en immeubles
								.....Autres entreprises financières
10	162	113	37	10	36	1		.....Exploitants, services récréatifs
92	2,988	2,200	665					.....Explo., services commerciaux
90	1,361	992	173	180	2,246	1,498	362	.....Exploitants, autres services
								.....Prop., autres entreprises
510	9,184	6,382	1,622	401	5,387	3,612	927	.....Total, prop. d'entreprises
508	13,688	10,826	1,400	470	8,554	6,428	966	.....Portefeuellistes
62	672	317	41	46	871	591	151	.....Propriétaires d'immeubles
70	14,360	11,143	1,441	516	9,426	7,019	1,116	.....Total, placement
61	2,464	923	204	465	2,046	263	43	.....Pensionnés
153	3,820	1,710	338	2,887	4,665	1,464	271	.....Non classés
501	280,906	196,045	50,813	25,138	387,282	257,180	66,814	.....TOTAL GLOBAL

TABLE 8A

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	96,877	1,570,870	968,212	257,082	19,824	266,937	154,623	36,082
Employees of Institutions.....	17,894	269,925	159,536	40,068	3,125	42,520	24,063	4,812
Teachers and Professors.....	9,569	236,697	161,723	47,106	1,003	24,131	15,429	4,129
Federal Employees.....	9,196	195,960	127,100	36,071	2,293	50,961	32,767	8,312
Provincial Employees.....	14,393	247,026	149,896	39,891	5,550	93,319	55,969	13,512
Municipal Employees.....	4,056	63,320	37,072	9,510	470	7,415	4,494	1,012
Armed Forces.....	1,195	21,420	13,013	3,408	698	15,816	9,897	2,012
Unclassified Employees.....	4,893	49,644	25,123	5,508	2,287	21,773	11,007	2,112
Total Employees.....	158,073	2,654,860	1,641,676	438,644	35,250	522,872	308,249	74,562
Farmers.....	121	1,897	931	236	1,431	26,403	15,653	2,412
Fishermen.....	7,387	77,680	37,572	7,778	1,867	22,042	11,923	1,912
Total Farmers and Fishermen.....	7,508	79,577	38,503	8,014	3,298	48,445	27,575	4,324
Accountants.....	120	4,867	3,444	1,090	20	1,001	676	200
Medical Doctors and Surgeons..	470	25,993	20,528	8,778	120	7,015	5,217	2,012
Dentists.....	100	4,879	3,710	1,441	20	1,123	864	300
Lawyers and Notaries.....	248	9,677	7,316	2,722	50	1,680	1,156	300
Engineers and Architects.....	20	683	524	178				
Entertainers and Artists.....	251	1,804	665	135	17	170	88	200
Other Professionals.....	320	5,087	3,019	957	75	1,553	954	200
Total Professionals.....	1,528	52,988	39,206	15,301	308	12,590	8,975	3,212
Salesmen.....	501	8,709	5,607	1,490	84	1,491	888	200
Forestry Operators.....	52	763	407	86				
Manufacturers.....	132	2,217	1,146	215	60	645	236	200
Construction.....	783	10,868	5,561	1,331	246	2,843	1,369	200
Public Utilities.....	1,250	12,469	5,764	1,345	244	2,536	1,284	200
Wholesale Traders.....	209	3,709	2,292	648	27	557	317	200
Retail Traders.....	1,943	28,629	15,736	4,077	420	6,575	3,890	900
Insurance Agency Operators...								
Real Estate Agency Operators...								
Other Finance.....	10	203	101	25				
Recreational Services Operators..	13	337	246	75	20	174	92	200
Business Services Operators.....	21	287	206	54				
Other Service Operators.....	1,911	25,327	13,484	3,404	523	6,987	4,035	900
Other Business Proprietors.....	30	342	204	62				
Total Business Proprietors.....	6,355	85,192	45,168	11,329	1,558	20,665	11,419	2,600
Investors.....	4,372	103,739	71,293	17,239	2,194	46,761	30,908	6,300
Property Owners.....	336	7,780	5,011	1,610	185	3,358	1,956	400
Total Investment.....	4,708	111,519	76,304	18,849	2,379	50,119	32,864	6,700
Pensioners.....	6,192	78,541	30,661	6,769	2,242	30,392	12,859	2,700
Unclassified.....	18,044	136,021	56,137	9,358	3,610	26,047	10,837	1,700
GRAND TOTAL.....	202,909	3,207,408	1,933,263	509,754	48,729	712,620	413,666	96,200

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
73,099	2,765,447	1,700,492	428,982	142,339	2,307,310	1,421,633	358,864	..... Employés d'entreprises
24,213	348,459	204,354	49,160	18,396	270,597	160,148	38,221	..... Employés d'institutions
9,206	248,768	169,582	48,548	5,659	140,908	92,809	25,474	..... Instituteurs et professeurs
20,289	449,373	290,070	79,290	11,960	258,192	165,825	44,952	..... Employés fédéraux
19,989	341,275	207,921	52,743	21,150	425,505	268,410	71,309	..... Employés provinciaux
15,216	279,752	175,171	45,366	4,108	76,983	47,323	11,920	..... Employés municipaux
10,710	233,394	150,868	40,348	3,420	65,225	40,084	10,147	..... Forces armées
10,694	117,967	61,292	12,967	8,548	92,750	47,301	10,024	..... Employés non classés
283,416	4,784,435	2,959,750	757,404	215,575	3,637,471	2,243,534	570,911	..... Total, employés
1,502	26,748	15,850	2,890	1,262	21,393	11,647	2,041	..... Cultivateurs
8,091	147,535	96,729	24,937	2,538	34,959	20,794	4,407	..... Pêcheurs
9,593	174,283	112,579	27,827	3,800	56,352	32,441	6,448	..... Total, cultivateurs et pêcheurs
170	6,376	4,414	1,487	156	6,019	4,222	1,433	..... Comptables
933	66,944	53,348	22,441	590	43,076	34,850	14,571	..... Médecins et chirurgiens
205	11,233	8,740	3,405	137	6,920	5,346	2,021	..... Dentistes
417	18,401	13,471	4,881	317	12,919	9,533	3,352	..... Avocats et notaires
28	421	245	58	10	262	175	44	..... Ingénieurs et architectes
345	4,275	2,154	360	142	2,043	1,118	315	..... Artistes, athlètes, etc.
569	12,381	7,793	2,437	435	8,790	5,684	1,806	..... Autres professions
2,667	120,030	90,165	35,069	1,793	80,029	60,927	23,541	..... Total, professions
613	11,353	7,206	2,107	525	8,804	5,095	1,316	..... Vendeurs
274	3,647	1,934	379	606	9,319	4,780	979	..... Exploitants forestiers
291	4,216	2,509	534	216	2,584	1,312	274	..... Fabricants
1,872	24,147	11,764	2,611	1,089	13,721	6,721	1,469	..... Construction
1,926	26,399	14,779	3,306	1,491	19,611	9,907	2,068	..... Services d'utilité publique
260	4,076	2,303	523	245	3,797	2,179	517	..... Commerçants de gros
2,752	43,347	25,402	6,239	2,092	29,971	16,304	3,835	..... Commerçants de détail
10	387	302	81					..... Courtiers d'assurance
50	1,206	763	213	20	314	187	51	..... Courtiers en immeubles
34	730	408	105	20	626	376	117	..... Autres entreprises financières
120	1,762	942	218	77	1,174	697	221	..... Exploitants, services récréatifs
69	862	518	120	34	389	216	48	..... Explo., services commerciaux
2,952	41,056	23,052	5,777	2,737	36,730	19,937	4,859	..... Exploitants, autres services
85	1,505	932	211	38	514	312	91	..... Prop., autres entreprises
0,698	153,340	85,611	20,318	8,671	118,882	63,020	14,555	..... Total, prop. d'entreprises
5,273	382,419	264,261	55,247	11,334	264,016	178,288	35,148	..... Portefeuellistes
1,076	28,105	17,262	5,162	935	17,596	10,128	2,327	..... Propriétaires d'immeubles
6,349	410,524	281,522	60,409	12,269	281,611	188,416	37,475	..... Total, placement
7,674	240,929	103,127	22,008	13,037	168,681	66,941	13,820	..... Pensionnés
4,385	120,987	52,948	10,213	23,850	182,320	78,009	12,850	..... Non classés
5,395	6,015,880	3,692,908	935,355	279,520	4,534,151	2,738,383	680,917	..... TOTAL GLOBAL

TABLE 8A (CONTINUED)

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC QUÉBEC				ONTARIO			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	
Employees of Businesses.....	1,472,827	27,470,613	17,993,765	3,025,833	2,301,949	46,847,106	31,762,130	8,371,267
Employees of Institutions.....	217,865	3,997,084	2,567,477	421,539	229,982	4,167,258	2,664,919	652,967
Teachers and Professors.....	62,440	1,929,093	1,357,188	260,337	123,467	3,590,722	2,504,088	705,547
Federal Employees.....	73,939	1,711,018	1,148,421	202,730	123,859	3,214,143	2,225,278	617,847
Provincial Employees.....	105,728	2,608,606	1,768,767	324,199	120,296	2,964,022	2,019,474	551,307
Municipal Employees.....	131,814	3,126,076	2,111,817	373,483	156,450	3,364,256	2,188,651	562,867
Armed Forces.....	11,523	219,655	139,006	22,767	20,555	478,779	312,982	83,187
Unclassified Employees.....	59,200	880,606	537,350	81,945	83,020	1,259,742	762,778	175,817
Total Employees.....	2,135,336	41,942,751	27,623,792	4,712,832	3,159,578	65,886,027	44,440,301	11,720,797
Farmers.....	9,445	205,364	111,397	14,924	34,008	709,890	457,411	99,897
Fishermen.....	1,714	21,185	12,442	1,745	288	4,107	2,742	627
Total Farmers and Fishermen.....	11,159	226,549	123,839	16,669	34,296	713,997	460,153	100,524
Accountants.....	2,288	104,125	73,620	17,094	3,452	157,752	111,556	37,387
Medical Doctors and Surgeons..	8,970	595,294	466,575	123,696	11,118	793,446	632,099	254,047
Dentists.....	1,702	100,161	78,406	20,402	3,280	225,444	177,965	71,557
Lawyers and Notaries.....	3,511	206,212	158,402	41,848	6,931	384,776	286,959	109,387
Engineers and Architects.....	1,156	54,999	41,690	10,027	1,342	56,918	40,883	14,377
Entertainers and Artists.....	2,664	48,729	27,668	5,010	3,565	58,325	35,301	8,657
Other Professionals.....	4,481	123,792	85,139	17,520	10,834	286,531	198,984	58,087
Total Professionals.....	24,772	1,233,313	931,499	235,599	40,522	1,963,192	1,483,746	553,477
Salesmen.....	6,542	135,018	87,602	15,330	7,345	161,222	106,022	28,437
Forestry Operators.....	2,382	52,131	32,846	4,901	936	17,584	10,255	2,326
Manufacturers.....	2,685	47,113	28,168	4,611	2,902	57,917	39,451	10,051
Construction.....	9,056	161,721	98,650	16,144	22,059	373,440	226,116	53,356
Public Utilities.....	7,644	121,652	71,255	11,165	10,395	169,629	104,626	24,449
Wholesale Traders.....	1,637	34,648	21,883	3,647	2,792	78,635	53,016	16,371
Retail Traders.....	29,298	563,456	353,133	60,763	28,269	526,133	342,042	84,741
Insurance Agency Operators....	414	11,961	8,388	1,637	430	13,024	8,764	2,592
Real Estate Agency Operators...	448	9,926	6,943	1,263	904	46,853	23,150	6,379
Other Finance.....	274	9,214	5,888	1,136	1,224	45,824	30,727	10,439
Recreational Services Operators..	635	12,269	7,502	1,242	1,962	39,658	25,076	6,440
Business Services Operators....	877	15,041	8,573	1,316	2,550	45,838	30,126	7,020
Other Service Operators.....	19,148	316,001	192,418	30,963	28,010	469,103	292,312	71,329
Other Business Proprietors.....	837	14,714	8,752	1,372	1,407	36,902	22,804	5,885
Total Business Proprietors.....	75,335	1,369,847	844,401	140,159	103,840	1,920,539	1,208,466	301,379
Investors.....	103,438	2,736,096	1,937,277	327,444	283,757	8,033,102	5,828,974	1,275,830
Property Owners.....	17,914	440,722	283,338	55,718	17,260	436,867	294,097	85,594
Total Investment.....	121,352	3,176,818	2,220,615	383,162	301,017	8,469,969	6,123,070	1,361,424
Pensioners.....	64,445	1,010,134	503,115	72,475	159,398	2,618,348	1,312,397	289,706
Unclassified.....	80,028	822,750	436,841	55,137	58,115	795,102	467,423	112,060
GRAND TOTAL.....	2,518,969	49,917,179	32,771,702	5,631,363	3,864,111	82,528,397	55,601,578	14,467,787

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
15,193	3,955,360	2,554,462	670,493	162,807	3,101,032	2,064,537	532,633	.....Employés d'entreprises
28,327	465,587	283,037	69,623	24,678	443,611	279,764	69,699	.....Employés d'institutions
11,511	313,707	210,638	60,781	13,532	364,111	245,294	69,206	.....Instituteurs et professeurs
14,560	333,406	219,148	61,414	9,898	234,128	157,311	42,949	.....Employés fédéraux
21,995	486,626	317,884	87,684	27,752	608,860	403,977	109,116	.....Employés provinciaux
21,462	448,927	290,170	78,176	14,217	270,431	170,387	43,058	.....Employés municipaux
4,549	97,786	63,004	16,715	1,755	32,187	20,103	4,932	.....Forces armées
5,766	79,394	48,374	11,552	9,090	105,936	61,009	11,695	.....Employés non classés
23,363	6,180,792	3,986,717	1,056,437	263,729	5,160,295	3,402,382	883,288	.....Total, employés
15,957	347,134	221,433	45,168	49,383	1,443,016	1,032,628	250,621	.....Cultivateurs
335	4,628	2,349	445					.....Pêcheurs
16,292	351,762	223,782	45,613	49,383	1,443,016	1,032,628	250,621	.....Total, cultivateurs et pêcheurs
428	15,172	10,162	3,171	316	11,491	8,082	2,570	.....Comptables
1,189	75,512	58,335	23,355	681	49,239	38,381	16,104	.....Médecins et chirurgiens
400	22,410	15,743	5,775	220	12,593	9,729	3,783	.....Dentistes
352	19,531	14,373	5,428	400	22,135	16,830	6,453	.....Avocats et notaires
151	5,626	4,238	1,262	10	420	346	128	.....Ingénieurs et architectes
320	3,514	1,865	373	131	2,024	1,020	221	.....Artistes, athlètes, etc.
852	21,555	14,247	4,239	618	15,373	10,780	3,443	.....Autres professions
3,694	163,321	118,963	43,602	2,382	113,275	85,168	32,702	.....Total, professions
756	17,336	11,668	3,251	978	21,553	13,942	3,830	.....Vendeurs
60	1,532	1,141	291	75	1,510	762	167	.....Exploitants forestiers
128	2,670	1,875	611	198	3,832	2,763	597	.....Fabricants
2,440	38,293	21,650	5,222	2,877	50,083	31,347	7,463	.....Construction
720	25,239	15,280	3,314	1,802	31,668	20,196	4,441	.....Services d'utilité publique
222	6,238	4,155	1,159	406	9,385	6,458	1,543	.....Commerçants de gros
2,285	38,131	23,064	5,920	2,851	55,527	36,516	9,146	.....Commerçants de détail
70	1,813	1,178	333	100	2,935	2,012	576	.....Courtiers d'assurance
38	1,234	826	208	40	2,484	1,655	566	.....Courtiers en immeubles
15	452	303	95	41	1,264	901	279	.....Autres entreprises financières
160	3,439	2,048	572	144	3,550	2,333	677	.....Exploitants, services récréatifs
95	1,379	818	198	114	3,477	2,901	1,297	.....Exploit., services commerciaux
3,085	49,036	30,362	8,050	3,677	59,504	38,191	9,309	.....Exploitants, autres services
186	5,977	3,904	1,177	290	8,746	6,082	1,630	.....Prop., autres entreprises
1,504	175,435	106,604	27,149	12,622	233,964	152,116	37,692	.....Total, prop. d'entreprises
1,116	733,547	502,608	111,180	31,425	858,169	598,706	139,906	.....Portefeuilleistes
2,220	57,036	35,384	10,012	3,264	77,129	51,225	14,352	.....Propriétaires d'immeubles
1,336	790,584	537,993	121,193	34,689	935,297	649,931	154,258	.....Total, placement
1,438	224,858	107,711	24,284	10,294	170,932	88,439	19,639	.....Pensionnés
1,084	75,656	40,090	9,081	3,488	45,594	24,587	4,996	.....Non classés
40,467	7,979,744	5,133,528	1,330,610	377,565	8,123,926	5,449,193	1,387,027	.....TOTAL GLOBAL

TABLE 8A (CONTINUED)

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE BRITANNIQUE				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable		
		\$	\$	\$		\$	\$		
Employees of Businesses.....	631,903	14,065,644	10,055,750	2,622,449	735,338	16,249,232	11,317,649	3,026,232	
Employees of Institutions.....	53,404	1,000,418	652,210	151,189	78,747	1,469,748	940,867	229,232	
Teachers and Professors.....	28,588	784,879	550,885	143,795	38,317	1,070,097	738,447	203,232	
Federal Employees.....	21,880	522,392	354,789	89,345	31,983	792,167	545,674	144,232	
Provincial Employees.....	61,284	1,324,030	905,916	222,736	61,456	1,465,006	987,862	263,232	
Municipal Employees.....	52,310	1,154,192	796,676	196,541	41,386	899,518	597,262	152,232	
Armed Forces.....	7,974	165,028	105,781	24,887	7,121	150,543	97,330	24,232	
Unclassified Employees.....	15,935	258,055	168,171	39,073	18,981	282,583	168,232	37,232	
Total Employees.....	873,278	19,274,638	13,590,178	3,490,015	1,013,329	22,378,894	15,393,322	4,076,232	
Farmers.....	33,125	924,358	650,095	139,714	5,377	127,646	83,263	19,232	
Fishermen.....	85	965	619	124	4,683	94,168	64,910	16,232	
Total Farmers and Fishermen.....	33,210	925,323	650,715	139,837	10,060	221,814	148,173	35,732	
Accountants.....	799	31,020	22,900	7,649	1,697	63,408	42,297	12,832	
Medical Doctors and Surgeons..	1,465	104,659	82,292	30,638	3,925	256,990	197,235	75,632	
Dentists.....	320	18,900	15,614	5,489	1,133	67,222	52,219	19,732	
Lawyers and Notaries.....	836	60,153	44,941	16,746	1,823	105,125	77,459	27,932	
Engineers and Architects.....	227	10,982	8,805	3,342	632	26,524	19,679	7,032	
Entertainers and Artists.....	709	9,709	5,803	1,175	1,067	17,369	10,017	2,332	
Other Professionals.....	5,577	142,089	99,349	26,968	5,319	130,355	91,247	26,132	
Total Professionals.....	9,930	377,513	279,705	92,009	15,596	666,992	490,154	171,832	
Salesmen.....	2,406	55,617	36,895	9,842	2,228	48,368	32,601	8,332	
Forestry Operators.....	118	1,769	1,128	208	1,402	28,891	19,463	4,532	
Manufacturers.....	675	12,796	7,743	1,789	942	15,705	9,696	2,332	
Construction.....	9,857	178,066	116,262	26,586	10,428	193,425	127,078	30,932	
Public Utilities.....	6,272	110,594	72,887	16,152	4,220	82,298	55,766	13,532	
Wholesale Traders.....	326	13,933	9,660	3,309	632	19,668	12,946	3,832	
Retail Traders.....	4,962	103,531	69,626	17,522	7,307	132,902	85,003	20,332	
Insurance Agency Operators....	200	4,159	2,872	761	48	1,487	1,200	332	
Real Estate Agency Operators...	399	25,372	13,684	4,714	880	30,553	21,741	5,832	
Other Finance.....	250	11,899	8,767	2,799	492	21,871	14,616	4,732	
Recreational Services Operators.	477	10,190	6,339	1,446	287	6,313	4,303	1,132	
Business Services Operators....	336	5,712	3,725	854	687	10,757	6,691	1,432	
Other Service Operators.....	9,844	186,873	125,962	30,274	10,497	210,363	137,244	35,232	
Other Business Proprietors.....	1,015	70,155	41,615	13,264	832	24,737	16,143	4,532	
Total Business Proprietors.....	34,730	735,050	480,271	119,678	38,654	778,972	511,893	128,832	
Investors.....	62,561	2,476,277	1,822,883	391,235	106,097	3,110,455	2,239,479	468,332	
Property Owners.....	6,749	197,962	137,526	39,127	7,942	252,533	169,223	51,932	
Total Investment.....	69,310	2,674,239	1,960,409	430,362	114,039	3,362,988	2,408,702	520,232	
Pensioners.....	20,874	359,149	191,625	40,397	54,088	917,777	483,472	108,732	
Unclassified.....	7,820	130,909	81,497	20,423	20,333	291,448	171,163	40,632	
GRAND TOTAL.....	1,051,558	24,532,438	17,271,295	4,342,563	1,268,327	28,667,253	19,639,480	5,090,732	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



# **DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET PROFESSION**

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
7,317	158,789	115,107	31,267	11,629	239,038	165,598	43,661	.....Employés d'entreprises
183	3,042	1,997	511	947	15,462	9,319	2,172	.....Employés d'institutions
30	552	322	80	374	10,070	6,885	1,860	.....Instituteurs et professeurs
1,333	31,123	21,788	5,762	2,028	51,327	36,190	9,890	.....Employés fédéraux
1,755	40,370	28,048	7,388	316	6,700	4,419	1,118	.....Employés provinciaux
217	4,853	3,517	942	856	15,482	9,928	2,381	.....Employés municipaux
10	190	119	30	280	7,008	4,874	1,286	.....Forces armées
260	3,715	2,270	516	481	6,300	3,699	836	.....Employés non classés
11,097	242,632	173,167	46,496	16,911	351,388	240,912	63,204	.....Total, employés
								.....Cultivateurs
				19	294	191	46	.....Pêcheurs
10	203	119	30	22	342	225	54	.....Total, cultivateurs et pêcheurs
10	302	179	44	10	354	241	72	.....Comptables
20	911	694	220	30	1,726	1,390	518	.....Médecins et chirurgiens
10	411	295	91					.....Dentistes
20	793	452	128	10	699	567	189	.....Avocats et notaires
								.....Ingénieurs et architectes
10	129	81	17					.....Artistes, athlètes, etc.
56	912	617	137	50	1,226	927	291	.....Autres professions
127	3,580	2,401	660	120	4,428	3,437	1,171	.....Total, professions
								.....Vendeurs
								.....Exploitants forestiers
96	1,687	1,123	267	36	657	458	112	.....Fabricants
43	763	501	124	49	853	580	154	.....Construction
10	178	133	32					.....Services d'utilité publique
76	1,326	856	219	55	1,271	876	255	.....Commerçants de gros
								.....Commerçants de détail
								.....Courtiers d'assurance
								.....Courtiers en immeubles
								.....Autres entreprises financières
								.....Exploitants, services récréatifs
								.....Exploi., services commerciaux
131	2,866	2,164	665	117	2,154	1,498	362	.....Exploitants, autres services
63	1,147	768	173					.....Prop., autres entreprises
449	8,689	6,063	1,622	280	5,275	3,612	927	.....Total, prop. d'entreprises
333	11,988	9,617	1,400	233	7,443	5,848	966	.....Portefeuellistes
33	460	269	41	28	822	590	151	.....Propriétaires d'immeubles
366	12,449	9,886	1,441	261	8,265	6,438	1,116	.....Total, placement
132	1,933	918	204	74	804	263	43	.....Pensionnés
331	3,352	1,704	338	314	2,967	1,459	271	.....Non classés
12,517	272,939	194,327	50,813	17,986	373,644	256,465	66,814	.....TOTAL GLOBAL

TABLE 9

## ALL RETURNS BY PROVINCE AND AGE

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD		NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Under 18 Moins de 18		\$		\$		\$		\$		
18.....	9,120	22,491	1,728	4,907	11,293	27,020	7,961	18,025	58,112	176,412
19.....	10,511	39,121	1,799	6,818	11,956	39,813	8,007	29,921	73,887	323,323
20.....	9,408	47,825	1,802	9,077	15,070	68,511	11,635	53,277	92,543	550,550
21.....	8,959	64,162	2,100	12,368	15,334	96,936	11,913	79,514	101,766	753,753
22.....	9,530	70,675	1,984	13,036	14,686	107,465	12,721	88,641	109,311	978,978
23.....	10,958	87,168	1,987	16,136	14,603	119,772	10,936	85,069	108,621	1,097,109
24.....	8,988	94,226	1,936	15,890	14,190	127,138	12,629	118,488	109,428	1,134,113
25.....	8,568	85,011	1,916	16,898	16,457	182,486	12,805	124,987	120,790	1,361,136
26.....	10,360	110,765	1,837	18,433	13,280	150,581	11,817	116,583	113,356	1,352,135
27.....	9,858	108,646	1,946	19,530	12,989	145,102	12,153	125,167	111,462	1,384,138
28.....	11,067	118,298	1,923	22,460	12,847	160,359	12,486	136,589	114,445	1,441,144
29.....	8,330	97,302	1,626	17,213	13,774	162,399	10,645	124,700	106,990	1,423,142
30.....	8,433	105,216	1,766	19,319	14,913	181,494	11,836	143,947	107,391	1,422,142
31.....	8,483	113,275	1,715	19,010	13,346	169,142	10,055	128,733	103,950	1,492,149
32.....	9,036	112,931	1,567	18,921	11,928	161,474	11,749	142,441	104,502	1,563,156
33.....	9,667	117,354	1,860	21,880	12,337	161,644	11,334	147,565	92,586	1,479,147
34.....	7,979	97,219	1,890	22,667	13,274	186,248	10,757	146,961	101,032	1,588,158
35.....	8,053	109,229	1,814	22,728	13,172	181,906	10,164	148,101	97,282	1,562,156
36.....	7,633	114,629	1,692	23,044	12,761	188,933	9,553	141,444	88,650	1,468,146
37.....	7,281	89,260	1,482	19,007	11,124	162,618	8,089	129,360	85,337	1,387,138
38.....	5,711	75,687	1,386	18,291	11,385	177,785	8,001	121,304	78,709	1,405,140
39.....	6,011	81,480	1,079	14,847	11,279	163,148	7,770	113,206	79,503	1,363,136
40.....	5,292	75,015	1,181	16,710	8,675	141,346	8,065	121,818	80,793	1,370,137
41.....	5,291	69,278	1,097	13,807	7,998	132,912	7,705	104,539	79,089	1,349,134
42.....	4,624	64,061	992	13,749	8,720	122,248	6,608	91,947	69,006	1,157,115
43.....	3,744	59,990	1,093	16,091	8,367	136,678	6,694	89,413	65,716	1,145,114
44.....	4,724	71,195	1,078	15,124	5,681	99,598	6,156	84,506	62,791	1,094,109
45.....	4,710	74,642	1,074	14,475	7,241	119,289	5,068	78,970	59,209	1,062,106
46.....	5,103	66,394	969	14,257	7,679	111,572	5,479	83,494	58,152	1,054,105
47.....	3,887	57,241	1,054	14,273	5,717	93,643	5,133	80,891	57,867	985,985
48.....	3,848	46,011	1,144	13,768	6,719	112,699	5,060	75,362	54,554	944,944
49.....	3,166	46,147	880	12,562	7,525	119,933	4,690	74,155	55,242	997,997
50.....	4,005	51,028	1,081	14,840	6,998	115,717	5,294	75,365	58,422	1,052,105
51.....	3,223	44,991	911	12,569	6,372	105,800	5,099	72,535	56,327	1,016,101
52.....	4,082	49,393	910	12,026	6,715	118,942	4,432	68,289	53,446	938,938
53.....	3,396	47,572	831	11,011	6,648	110,614	4,799	72,662	52,171	963,963
54.....	3,653	47,711	976	13,038	5,516	90,513	4,127	66,814	47,519	851,851
55.....	3,011	45,298	984	12,060	5,455	95,580	4,643	75,498	50,476	954,954
56.....	3,766	51,217	932	12,038	6,269	93,885	4,437	71,753	48,000	882,882
57.....	2,644	33,034	742	10,025	5,642	96,703	4,478	72,426	47,016	849,849
58.....	2,717	33,591	654	9,485	5,275	93,978	3,994	68,265	44,029	803,803
59.....	2,642	34,124	754	10,164	5,068	84,001	4,125	71,173	40,001	745,745
60.....	2,512	31,527	727	10,708	4,710	83,591	4,342	65,664	40,872	751,751
61.....	2,494	36,667	629	8,157	5,096	89,848	3,408	57,999	35,308	624,624
62.....	2,069	33,014	701	8,546	4,855	77,164	3,529	50,339	31,856	614,614
63.....	2,528	28,524	580	7,750	4,494	69,172	3,472	52,596	29,457	509,509
64.....	2,190	30,486	627	8,823	4,168	70,911	3,817	52,574	28,432	511,511
65.....	1,595	21,501	570	6,765	3,635	57,102	3,463	41,442	26,360	429,429
66.....	1,916	24,308	592	7,441	3,257	56,042	3,663	52,208	26,162	409,409
67.....	1,619	18,535	567	7,338	4,367	54,674	2,566	36,016	28,725	399,399
68.....	1,224	14,924	533	6,967	3,594	51,644	2,476	32,961	26,454	344,344
69.....	1,056	12,375	531	6,588	2,807	38,461	3,130	37,386	23,364	299,299
70.....	944	12,097	415	5,251	3,196	43,712	2,423	32,173	21,217	286,286
71-75.....	942	11,073	317	4,477	3,394	40,113	1,882	20,369	16,386	218,218
Over-plus de 75 Not stated	3,184	34,715	1,295	16,136	10,689	142,801	8,323	94,264	74,769	911,911
Non-déclaré..	2,799	33,585	1,502	19,289	11,975	161,620	9,666	109,049	88,149	1,056,105
TOTAL...	298,189	3,368,531	67,545	756,242	494,652	6,333,681	396,536	4,789,960	3,784,589	54,145,541

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROVINCE ET ÂGE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA COLOMBIE BRITANNIQUE		CANADA	
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
	\$		\$		\$		\$		\$		\$
445	343,790	14,112	44,720	12,995	44,436	41,006	156,373	38,025	126,724	306,644	971,242
669	481,907	16,643	76,793	14,668	71,934	37,931	235,254	35,990	186,707	323,375	1,499,601
541	788,918	20,506	121,343	16,334	128,246	42,619	369,150	44,133	353,761	392,174	2,502,810
424	1,141,003	20,571	163,672	17,158	162,493	50,235	530,500	42,828	419,632	424,188	3,441,369
174	1,345,321	16,466	137,939	16,944	168,894	50,731	592,443	49,779	512,629	438,352	4,036,030
855	1,487,489	16,171	171,686	16,192	179,300	50,322	640,238	48,598	580,336	433,582	4,491,616
760	1,739,533	19,184	193,891	17,693	203,306	47,971	679,102	48,632	604,946	439,949	4,941,225
464	1,824,141	16,907	168,825	16,899	208,407	53,047	768,968	45,405	589,912	442,893	5,365,923
817	1,823,691	20,507	223,922	17,048	219,674	48,881	768,747	50,691	697,616	435,569	5,521,116
804	2,024,508	17,766	214,964	15,773	227,745	46,271	779,538	47,187	683,395	428,119	5,755,840
272	1,964,605	17,729	219,237	17,584	239,632	49,451	820,240	47,545	743,207	432,242	5,909,803
438	2,024,860	17,523	221,916	15,342	219,013	41,686	727,786	48,586	742,700	409,007	5,807,588
693	2,138,569	18,457	247,340	14,588	224,197	47,231	800,087	45,300	721,632	416,358	6,047,530
889	2,177,138	14,829	194,475	12,569	171,755	36,826	718,811	43,584	744,054	387,843	5,972,153
442	2,095,743	13,067	190,853	13,210	189,872	38,257	693,471	44,886	789,471	381,249	5,999,282
521	2,227,555	15,990	241,827	12,289	201,548	35,726	702,563	47,908	883,185	376,225	6,235,170
769	2,219,533	14,000	197,553	11,588	182,530	36,631	746,464	43,282	792,599	371,871	6,225,811
473	2,459,395	13,111	202,880	13,075	209,549	34,356	733,349	51,451	906,959	380,642	6,588,135
206	2,446,397	12,622	193,342	11,389	206,694	34,362	722,904	43,632	823,969	359,921	6,374,427
343	2,135,001	12,606	210,899	9,528	172,143	28,081	598,224	35,464	734,629	314,341	5,676,323
761	2,136,921	12,656	208,673	9,771	152,958	26,058	601,824	35,828	731,143	304,145	5,666,530
853	2,036,590	10,653	197,413	8,678	155,310	25,507	599,187	34,603	706,706	292,809	5,470,400
321	2,093,300	11,374	194,727	8,375	166,272	25,176	556,819	32,593	689,674	287,727	5,465,644
775	1,809,659	10,803	168,953	8,350	146,753	24,063	552,603	32,367	685,858	269,917	5,066,653
601	1,872,442	9,850	167,419	7,613	144,374	23,617	533,013	28,360	616,763	253,494	4,816,531
786	1,754,373	10,071	151,612	8,286	145,102	20,512	487,217	26,072	591,512	242,587	4,605,872
956	1,743,100	9,449	154,981	6,870	139,575	18,030	432,490	28,247	645,324	231,288	4,506,129
578	1,693,870	7,612	137,180	8,232	150,495	16,926	424,204	26,325	575,588	225,105	4,353,244
105	1,761,685	9,372	155,007	7,544	146,829	19,174	475,571	25,648	543,198	228,067	4,432,097
153	1,734,990	9,134	155,770	8,988	170,587	19,783	477,323	24,647	551,134	221,357	4,344,781
541	1,616,492	7,675	135,982	7,983	152,302	18,233	455,745	25,222	601,222	210,903	4,171,993
846	1,692,007	9,204	155,759	7,574	149,572	18,957	467,351	22,855	532,281	210,798	4,267,359
909	1,677,101	11,286	203,961	7,788	155,541	20,333	469,722	25,559	587,156	221,776	4,424,677
764	1,687,353	8,678	149,113	8,032	152,147	16,772	448,168	24,977	593,137	214,148	4,304,766
951	1,742,961	9,462	157,275	7,581	146,567	17,574	466,250	25,528	545,821	214,512	4,265,967
510	1,709,364	9,266	170,273	7,088	147,068	15,874	400,460	23,265	534,137	204,484	4,182,087
001	1,633,738	8,754	166,795	7,083	150,550	18,259	458,562	22,085	518,647	197,705	4,015,102
743	1,615,560	8,145	148,221	6,857	154,857	16,380	400,363	22,322	511,833	196,671	4,028,426
064	1,548,337	8,006	142,695	7,331	162,072	13,693	355,778	22,345	518,825	192,416	3,851,878
000	1,601,588	9,791	159,379	8,220	163,839	16,138	395,264	21,875	502,243	197,462	3,897,009
255	1,487,822	9,017	182,087	7,158	147,838	12,441	309,736	20,489	462,080	179,088	3,609,191
881	1,379,426	9,338	155,673	7,355	148,203	16,221	359,291	20,346	430,555	175,049	3,429,801
013	1,292,249	7,546	130,097	6,846	148,983	13,100	309,982	20,174	445,076	169,196	3,279,977
656	1,449,674	7,783	122,553	6,727	145,375	11,992	275,338	22,695	487,841	167,288	3,306,879
402	1,282,161	6,732	125,294	6,780	140,056	11,061	260,077	20,746	419,958	153,680	3,021,992
760	988,692	7,532	110,385	5,792	118,949	8,940	199,594	18,536	350,492	139,132	2,442,078
146	936,557	6,997	105,869	6,171	118,216	9,082	196,434	16,602	314,561	130,053	2,353,614
894	846,408	7,847	101,639	4,954	109,220	7,621	169,366	16,954	289,997	121,827	2,077,400
828	844,654	7,410	113,980	5,396	101,722	9,150	181,748	16,631	297,273	122,846	2,095,484
866	826,216	6,684	93,049	5,898	113,957	8,239	166,094	17,297	290,680	124,447	2,004,409
652	805,298	6,759	85,938	5,000	93,985	7,703	162,999	17,262	281,328	117,789	1,882,519
248	705,652	6,956	76,734	5,127	88,414	7,024	150,759	17,359	264,829	110,352	1,683,818
496	579,619	6,213	76,882	4,566	77,499	7,691	153,994	15,935	217,685	97,391	1,484,764
3256	554,402	5,387	64,443	3,889	71,022	7,724	124,680	14,158	183,632	88,531	1,291,668
3419	2,147,747	26,404	266,742	14,430	252,882	21,189	390,164	60,194	813,609	354,586	5,088,619
8056	2,745,008	43,473	348,168	20,255	310,477	27,201	490,576	78,621	915,255	468,402	6,197,727
906	23,870	80	684	376	5,006	431	8,760	408	4,594	5,727	54,034
5197	88,611,472	687,475	9,026,004	565,658	8,834,717	1,426,009	26,091,919	1,818,995	30,762,682	15,179,141	233,993,680

Note: The deletion of this table is under consideration. Please  
 discuss in writing should you wish this table to remain in the  
 publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez  
 qu'il continue de figurer dans cette publication, veuillez nous en informer  
 par écrit.

TABLE 9A

## TAXABLE RETURNS BY PROVINCE AND AGE

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD		NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Under 18 <i>Moins de 18</i>		\$		\$		\$		\$		\$
18.....	1,708	11,056	434	2,515	1,785	10,963	1,576	8,145	5,571	52,000
19.....	4,327	27,580	673	4,183	4,045	25,369	3,117	19,943	17,653	160,000
20.....	5,181	39,463	930	6,898	7,247	50,840	6,066	42,136	38,884	379,000
21.....	6,705	60,002	1,368	10,485	9,432	81,959	8,188	70,692	55,596	593,000
22.....	6,512	65,781	1,467	11,811	10,148	97,074	8,503	80,134	72,584	853,000
23.....	8,090	82,142	1,592	15,184	10,461	111,609	7,664	78,615	78,430	1,002,000
24.....	7,345	91,220	1,451	14,705	10,915	121,870	9,799	113,982	77,765	1,042,000
25.....	6,599	82,273	1,489	16,398	13,354	175,348	9,580	120,175	89,116	1,269,000
26.....	7,531	107,398	1,466	17,730	10,565	145,910	8,411	111,461	84,326	1,280,000
27.....	7,801	106,631	1,540	19,023	10,582	142,334	9,117	121,609	81,819	1,303,000
28.....	7,945	115,766	1,594	21,862	10,124	155,778	9,486	132,559	81,368	1,374,000
29.....	6,242	93,906	1,268	16,764	9,904	158,360	7,699	121,691	74,629	1,351,000
30.....	6,404	101,784	1,324	18,590	10,958	177,313	9,012	141,488	74,881	1,347,000
31.....	6,590	111,711	1,295	18,474	10,022	164,932	7,281	125,339	73,348	1,425,000
32.....	6,388	109,892	1,202	18,234	8,977	157,627	8,188	138,537	75,448	1,496,000
33.....	6,939	112,757	1,433	21,064	8,309	156,863	7,948	141,637	66,442	1,413,000
34.....	5,666	94,183	1,399	21,909	9,819	181,246	7,777	143,148	71,083	1,526,000
35.....	5,678	106,633	1,368	22,101	9,427	178,353	7,487	144,826	70,317	1,504,000
36.....	5,489	111,678	1,326	22,583	9,752	184,378	7,550	138,885	63,752	1,412,000
37.....	4,625	86,290	1,204	18,419	8,115	158,694	6,403	127,271	57,961	1,317,000
38.....	3,993	73,190	1,036	17,667	9,081	174,756	5,923	118,481	58,435	1,350,000
39.....	4,180	78,455	790	14,467	8,105	159,532	6,008	110,714	55,386	1,295,000
40.....	3,775	73,690	926	16,396	6,547	138,280	6,423	119,350	55,619	1,312,000
41.....	3,765	67,315	796	13,336	6,159	128,254	5,456	101,327	55,655	1,288,000
42.....	3,235	62,538	796	13,501	6,373	118,777	4,764	89,020	48,855	1,098,000
43.....	2,977	58,735	890	15,651	6,887	133,765	4,980	87,280	46,113	1,095,000
44.....	3,353	69,387	784	14,681	4,534	97,543	4,282	81,890	44,285	1,039,000
45.....	3,546	73,983	749	13,980	5,583	115,738	4,240	77,088	42,339	1,013,000
46.....	3,417	64,618	801	13,765	5,527	107,366	4,116	80,814	41,620	1,002,000
47.....	2,865	55,521	835	13,881	4,283	91,521	4,113	79,036	40,378	936,000
48.....	2,342	44,247	819	13,396	5,471	110,190	3,956	73,555	37,782	893,000
49.....	2,387	44,387	708	12,223	5,865	117,957	3,317	71,263	41,107	953,000
50.....	2,528	48,585	880	14,183	5,492	112,971	3,887	70,836	44,061	1,000,000
51.....	2,138	43,627	645	12,075	5,116	103,575	4,006	70,075	42,692	973,000
52.....	2,560	46,754	715	11,722	5,771	115,648	3,190	65,590	38,201	881,000
53.....	2,229	45,767	608	10,551	5,258	106,939	3,343	69,873	38,402	904,000
54.....	2,371	45,784	771	12,678	4,379	88,065	3,122	64,514	34,068	806,000
55.....	2,110	43,916	714	11,560	4,387	93,011	3,990	73,808	37,793	906,000
56.....	2,625	49,649	661	11,150	4,691	90,701	3,719	69,955	35,224	833,000
57.....	1,530	30,179	524	9,495	4,668	94,156	3,544	70,472	35,297	800,000
58.....	1,881	32,243	502	9,181	4,290	90,898	3,455	66,674	33,499	760,000
59.....	1,747	33,003	592	9,828	4,045	80,866	3,395	67,847	31,887	711,000
60.....	1,534	29,110	530	10,343	3,930	80,959	3,070	62,284	31,296	712,000
61.....	1,967	35,136	447	7,649	4,258	87,733	2,627	53,863	26,380	585,000
62.....	1,576	31,847	492	8,177	4,088	75,035	2,455	47,579	25,236	581,000
63.....	1,640	26,824	422	7,305	3,643	65,933	2,650	50,232	21,873	477,000
64.....	1,677	29,064	433	8,344	3,492	67,893	2,760	50,446	20,730	468,000
65.....	1,157	20,030	429	6,407	2,975	54,333	2,499	39,027	18,397	388,000
66.....	1,144	20,791	403	6,701	2,537	52,212	2,391	44,813	14,603	337,000
67.....	1,012	15,823	365	6,278	2,436	44,369	1,717	31,854	13,681	296,000
68.....	612	12,017	353	6,029	2,634	46,127	1,623	28,029	11,591	247,000
69.....	711	10,388	327	5,301	1,705	30,937	1,935	30,250	11,126	220,000
70.....	549	9,768	269	4,384	2,367	39,526	1,588	27,914	9,771	209,000
71-75.....	694	9,950	229	3,930	1,940	31,178	965	15,740	7,154	158,000
Over-plus de 75 Not stated	1,813	28,472	821	13,484	6,723	119,102	4,542	74,547	29,247	643,000
Non-déclaré..	1,704	27,583	991	16,207	6,865	127,287	4,940	82,330	32,842	728,000
TOTAL...	30	757			151	951	148	2,211	99	5,000
	202,909	3,207,408	48,729	712,620	355,395	6,015,880	279,520	4,534,151	2,518,969	49,917,000

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



# DECLARATIONS IMPOSABLES, PAR PROVINCE ET AGE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA COLOMBIE BRITANNIQUE		CANADA	
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
	\$		\$		\$		\$		\$		\$
949	100,207	1,263	13,462	1,503	14,418	5,556	55,503	4,636	40,351	34,581	312,893
945	226,225	3,477	33,436	4,226	40,377	13,726	144,390	10,833	105,071	89,054	793,985
980	522,793	8,047	77,952	9,147	102,535	26,524	307,992	24,292	279,780	179,835	1,820,505
919	894,551	11,769	130,010	10,919	140,222	35,267	478,558	27,286	360,228	249,087	2,836,331
967	1,137,189	9,608	118,933	11,132	149,912	37,729	547,624	33,147	460,837	285,483	3,542,414
984	1,303,983	11,260	153,062	11,854	168,259	38,163	597,125	35,664	535,942	303,950	4,074,589
914	1,601,609	12,347	170,718	12,187	189,173	38,782	645,457	35,823	568,281	320,461	4,588,197
989	1,712,675	10,344	150,254	11,592	193,794	40,929	723,122	34,091	556,740	330,987	5,032,557
969	1,715,808	13,075	205,562	11,666	205,092	39,094	734,271	38,999	670,018	324,023	5,230,543
960	1,931,784	11,216	195,554	11,940	217,106	37,843	751,405	35,681	652,880	321,916	5,483,250
924	1,863,406	11,496	201,394	11,818	225,417	38,533	793,600	34,986	709,347	314,680	5,635,879
927	1,927,701	12,058	206,902	10,507	205,240	32,597	697,330	36,978	713,768	299,842	5,537,441
978	2,038,595	12,108	226,235	9,808	208,206	36,012	759,417	33,196	687,193	299,679	5,748,308
932	2,079,513	9,848	183,006	7,852	158,031	28,790	688,561	33,286	714,427	283,118	5,711,347
938	2,012,077	9,290	178,355	8,496	174,080	29,210	660,833	33,298	755,747	278,941	5,741,312
904	2,134,194	10,941	226,563	8,785	191,427	27,649	670,546	36,421	857,930	276,430	5,976,307
908	2,133,379	9,222	186,642	7,359	170,285	28,801	714,755	32,294	756,241	271,382	5,972,312
925	2,375,240	8,603	186,023	8,634	195,518	25,690	697,394	36,405	856,893	279,697	6,317,469
971	2,357,054	8,260	179,561	8,305	196,131	26,542	687,398	33,193	786,882	268,367	6,119,392
967	2,063,556	8,783	194,159	6,707	162,339	21,570	570,543	27,167	703,154	231,453	5,437,936
926	2,058,279	8,794	194,713	6,001	143,406	21,135	581,510	26,821	696,772	228,640	5,444,856
917	1,955,623	7,908	186,428	5,787	143,958	20,725	573,760	26,225	680,002	215,261	5,235,441
970	2,012,624	7,489	175,196	6,407	157,940	19,333	530,337	25,208	660,889	212,763	5,235,459
929	1,746,751	6,890	153,029	5,686	134,665	18,596	528,263	24,704	659,080	200,490	4,852,696
903	1,794,168	6,658	155,683	5,425	134,969	18,444	509,660	22,712	595,242	188,741	4,603,222
902	1,683,318	6,288	138,194	5,531	136,855	16,630	469,419	21,244	570,226	182,667	4,416,159
982	1,680,002	6,645	146,363	5,088	130,617	14,334	415,941	23,608	630,377	174,004	4,329,905
924	1,640,254	5,259	127,241	5,490	140,862	13,274	402,654	20,847	552,985	169,781	4,179,938
937	1,695,467	6,028	144,754	5,181	137,129	15,216	454,666	19,935	523,751	168,823	4,243,017
979	1,670,137	6,285	144,257	6,580	160,333	15,713	459,866	19,448	532,962	166,059	4,165,858
962	1,551,663	5,346	126,704	5,524	142,262	14,518	436,177	20,314	581,064	157,016	3,989,834
920	1,632,805	6,614	147,134	5,816	142,774	15,379	449,263	18,883	513,861	163,966	4,104,650
917	1,622,666	8,547	192,423	6,008	149,556	15,550	447,017	20,797	565,482	173,691	4,245,113
924	1,620,479	5,878	139,335	5,734	144,927	13,825	431,345	20,043	574,914	164,490	4,135,540
928	1,677,400	6,156	143,538	5,537	139,740	13,751	442,053	19,447	521,377	162,534	4,065,021
923	1,646,582	7,013	159,872	5,310	137,958	13,359	384,851	18,416	515,741	158,224	3,997,703
994	1,568,903	6,717	157,133	5,458	142,823	14,404	441,989	18,338	504,420	152,241	3,849,799
990	1,540,134	6,176	140,383	5,774	149,762	12,986	381,166	18,103	502,771	152,105	3,857,783
971	1,474,221	5,419	130,580	5,940	155,113	11,359	345,478	18,176	500,866	146,128	3,673,380
940	1,531,817	6,713	147,145	6,199	155,017	12,345	378,433	17,263	484,831	148,385	3,715,291
942	1,431,657	7,376	173,143	5,415	139,111	10,018	301,144	17,171	448,712	140,720	3,464,046
930	1,317,068	6,704	148,531	5,646	139,649	13,047	342,292	15,182	409,900	136,351	3,272,952
957	1,231,527	5,394	121,048	5,449	140,669	10,357	294,894	16,021	426,372	128,763	3,119,886
9423	1,381,288	5,695	116,828	5,444	139,528	9,908	264,148	16,864	464,489	128,409	3,144,760
988	1,216,364	5,007	116,467	5,269	132,518	8,554	249,194	15,235	398,292	117,056	2,866,722
9824	917,638	5,489	103,571	4,501	113,631	6,939	189,329	13,429	329,553	99,757	2,281,495
971	886,648	4,523	95,919	4,516	110,153	6,960	186,906	11,747	296,605	94,448	2,207,590
995	778,929	4,230	89,619	3,872	102,684	5,905	159,144	12,039	275,070	84,210	1,918,340
9039	745,618	4,697	100,490	3,521	90,326	5,987	163,776	10,441	262,425	76,529	1,830,264
945	714,787	3,531	77,019	3,846	100,660	5,516	146,530	10,945	250,707	75,673	1,688,876
9102	693,755	3,070	65,082	3,014	79,359	5,178	142,670	10,013	240,733	69,840	1,564,384
9754	590,446	3,123	57,581	3,084	74,242	5,610	139,814	9,836	220,095	64,939	1,382,582
9233	494,348	2,851	59,422	2,758	65,758	5,295	136,149	8,017	172,347	56,376	1,220,885
9279	460,422	2,460	48,996	2,616	62,695	4,489	106,068	6,716	137,125	49,455	1,036,325
9294	1,799,014	9,161	180,979	9,291	218,496	13,555	344,876	29,638	632,845	188,049	4,063,974
9297	2,195,680	10,353	197,001	11,729	258,910	15,903	417,742	31,342	659,648	219,254	4,718,441
936	16,902	50	533	240	4,302	259	8,119	220	3,672	2,137	44,757
9411	82,528,397	407,467	7,979,744	377,565	8,123,926	1,051,558	24,532,438	1,268,327	28,667,253	10,430,624	217,440,320

The deletion of this table is under consideration. Please in writing should you wish this table to remain in the can.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 10

## ALL RETURNS BY AGE, SEX AND INCOME

1981 TAXATION YEAR (All money figures in millions of dollars)

	UNDER—MOINS DE 20				20—24			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
<i>Déclarations imposables</i>								
Under		\$		\$		\$		\$
Moins de \$ 6,000.....	23,736	122,032	16,282	82,892	29,016	152,943	32,013	167,965
\$ 6,000 to-à 8,000.....	52,305	368,362	36,510	256,399	92,319	653,719	97,119	682,480
8,000 to-à 10,000.....	42,629	381,032	24,885	221,606	109,516	985,212	114,491	1,031,305
10,000 to-à 12,500.....	35,296	392,663	19,218	212,740	138,929	1,562,993	144,334	1,620,259
12,500 to-à 15,000.....	17,987	243,829	8,230	110,969	135,518	1,860,257	112,211	1,530,416
15,000 to-à 17,500.....	10,456	169,118	2,203	35,221	104,245	1,686,594	66,331	1,069,964
17,500 to-à 20,000.....	5,057	94,328	890	16,900	86,446	1,621,253	34,441	641,716
20,000 to-à 22,500.....	3,360	70,585	353	7,412	62,531	1,324,442	18,717	395,156
22,500 to-à 25,000.....	1,439	33,870			41,113	971,244	7,595	178,441
25,000 to-à 27,500.....	809	21,036	155	4,063	22,804	595,590	1,779	46,387
27,500 to-à 30,000.....	332	9,598			14,971	428,875	1,024	29,269
30,000 to-à 35,000.....	460	14,375	89	2,967	12,831	409,505	1,297	41,814
35,000 to-à 40,000.....	102	3,774			3,848	141,912	130	4,924
40,000 to-à 50,000.....	43	1,946	94	4,304	2,590	113,109	337	15,344
50,000 and over-et plus.....	418	34,730	118	10,227	1,110	80,603	362	30,399
TOTAL.....	194,429	1,961,278	109,041	966,105	857,787	12,588,251	632,181	7,485,838
<b>All Returns</b>								
<i>Toutes les déclarations</i>								
Under		\$		\$		\$		\$
Moins de \$ 1,000.....	47,201	23,064	63,546	25,861	26,192	4,802	136,304	23,235
\$ 1,000 to-à 3,000.....	155,661	310,254	147,770	293,231	57,086	122,971	104,031	212,219
3,000 to-à 5,000.....	126,429	496,905	111,964	436,727	100,951	411,322	129,479	519,957
5,000 to-à 10,000.....	155,414	1,099,537	104,870	727,899	293,264	2,191,263	310,597	2,301,187
10,000 to-à 15,000.....	53,638	640,857	27,765	327,553	276,647	3,448,995	257,998	3,167,028
15,000 to-à 20,000.....	15,769	267,811	3,282	55,333	191,242	3,317,311	101,023	1,715,890
20,000 to-à 25,000.....	4,949	107,821	464	9,946	103,878	2,301,016	26,418	575,976
25,000 to-à 30,000.....	1,239	33,301	196	5,171	37,931	1,028,700	2,884	77,796
30,000 and over-et plus.....	1,331	72,734	705	39,646	20,680	760,280	2,359	105,822
TOTAL.....	561,631	3,052,285	460,562	1,921,368	1,107,871	13,577,054	1,071,093	8,699,109
	25—29				30—34			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
<i>Déclarations imposables</i>								
Under		\$		\$		\$		\$
Moins de \$ 6,000.....	11,864	60,967	21,246	109,965	7,147	37,430	15,084	78,673
\$ 6,000 to-à 8,000.....	39,374	278,450	65,823	464,748	21,907	155,753	49,566	346,295
8,000 to-à 10,000.....	56,348	509,533	72,330	657,229	32,065	291,066	58,113	521,535
10,000 to-à 12,500.....	83,963	948,732	105,793	1,194,126	47,673	537,981	69,816	784,652
12,500 to-à 15,000.....	96,283	1,326,275	105,932	1,453,509	61,655	852,775	72,442	997,317
15,000 to-à 17,500.....	107,046	1,744,240	89,606	1,446,858	70,460	1,145,112	65,576	1,061,316
17,500 to-à 20,000.....	110,507	2,066,546	63,650	1,192,776	78,653	1,475,733	51,555	960,121
20,000 to-à 22,500.....	107,997	2,295,836	45,907	972,135	96,719	2,057,157	36,250	767,426
22,500 to-à 25,000.....	93,757	2,221,231	33,216	784,147	96,082	2,278,061	30,496	721,793
25,000 to-à 27,500.....	69,073	1,806,422	15,476	404,208	81,845	2,147,581	20,164	527,593
27,500 to-à 30,000.....	51,578	1,479,330	8,507	242,696	74,597	2,141,840	14,782	423,514
30,000 to-à 35,000.....	52,294	1,680,164	6,590	209,916	96,993	3,131,237	17,208	552,384
35,000 to-à 40,000.....	21,504	799,022	1,561	58,417	50,691	1,884,248	5,232	193,963
40,000 to-à 50,000.....	13,237	577,123	998	44,109	38,528	1,687,421	2,669	117,577
50,000 and over-et plus.....	7,527	516,379	1,153	90,332	23,010	1,650,163	2,590	191,027
TOTAL.....	922,352	18,310,250	637,788	9,325,171	878,025	21,473,559	511,543	8,245,188
<b>All Returns</b>								
<i>Toutes les déclarations</i>								
Under		\$		\$		\$		\$
Moins de \$ 1,000.....	19,996	22,241	236,434	31,587	16,035	37,126	236,867	29,111
\$ 1,000 to-à 3,000.....	22,718	45,232	79,480	153,094	14,346	28,858	75,101	141,988
3,000 to-à 5,000.....	37,330	152,551	77,603	308,695	22,627	90,472	60,600	242,288
5,000 to-à 10,000.....	142,889	1,101,024	201,890	1,513,107	87,182	674,980	163,348	1,212,988
10,000 to-à 15,000.....	183,456	2,312,527	213,126	2,664,341	114,410	1,451,576	145,157	1,816,000
15,000 to-à 20,000.....	218,851	3,832,929	153,844	2,649,802	150,467	2,644,359	117,933	2,035,277
20,000 to-à 25,000.....	202,469	4,533,052	79,537	1,765,613	193,988	4,361,955	67,374	1,503,377
25,000 to-à 30,000.....	121,019	3,295,780	24,260	654,435	157,149	4,308,739	35,403	963,577
30,000 and over-et plus.....	95,516	3,621,030	10,877	429,320	211,169	8,451,594	28,674	1,100,557
TOTAL.....	1,044,244	18,871,883	1,077,051	10,169,995	967,373	21,975,406	930,457	9,045,148

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En millions de dollars)

	35—39				40—44			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b> taxable Returns</b>								
<b> déclarations imposables</b>								
Under		\$		\$		\$		\$
Moins de \$ 6,000.....	4,508	23,367	12,573	65,854	3,568	18,421	10,732	57,229
\$ 6,000 to-à 8,000.....	14,390	101,976	38,759	271,146	9,876	69,528	35,999	252,840
8,000 to-à 10,000.....	18,507	167,976	48,341	436,807	14,243	128,778	39,069	351,442
10,000 to-à 12,500.....	33,203	375,925	59,388	668,290	22,177	251,967	49,985	561,294
12,500 to-à 15,000.....	39,365	541,525	57,058	777,729	30,648	422,105	53,499	731,495
15,000 to-à 17,500.....	53,017	865,420	47,488	765,978	40,003	651,425	42,242	682,623
17,500 to-à 20,000.....	54,273	1,019,635	37,951	710,605	45,151	849,065	30,948	579,989
20,000 to-à 22,500.....	69,538	1,476,320	28,217	598,561	52,131	1,107,885	20,364	431,000
22,500 to-à 25,000.....	73,908	1,755,291	22,316	528,406	51,318	1,219,003	15,175	358,844
25,000 to-à 27,500.....	65,867	1,728,424	20,188	528,870	47,971	1,256,046	14,892	389,251
27,500 to-à 30,000.....	62,772	1,801,257	14,514	416,418	43,717	1,254,808	8,393	240,467
30,000 to-à 35,000.....	95,159	3,073,719	16,594	534,917	69,677	2,253,793	13,402	431,628
35,000 to-à 40,000.....	62,842	2,338,704	7,709	285,942	46,651	1,744,131	6,500	244,030
40,000 to-à 50,000.....	50,193	2,208,183	4,230	185,152	46,410	2,053,879	4,353	189,582
50,000 and over-et plus.....	40,286	2,965,908	3,330	254,781	42,653	3,289,665	3,936	309,706
TOTAL.....	737,828	20,443,629	418,656	7,029,455	566,194	16,570,501	349,489	5,811,419
<b> Returns</b>								
<b> toutes les déclarations</b>								
Under		\$		\$		\$		\$
Moins de \$ 1,000.....	14,343	44,237	175,897	18,481	13,500	46,037	124,379	13,415
\$ 1,000 to-à 3,000.....	9,358	19,230	61,932	118,595	10,819	21,527	46,396	85,607
3,000 to-à 5,000.....	15,625	63,524	53,538	217,907	13,352	54,074	37,375	150,487
5,000 to-à 10,000.....	58,938	449,957	131,859	986,331	46,386	352,793	112,338	833,085
10,000 to-à 15,000.....	77,560	976,243	119,659	1,482,744	57,779	732,185	105,264	1,313,621
15,000 to-à 20,000.....	108,976	1,914,114	86,392	1,493,407	87,293	1,537,068	73,815	1,273,509
20,000 to-à 25,000.....	144,633	3,257,794	51,267	1,143,469	104,476	2,350,030	36,047	801,196
25,000 to-à 30,000.....	129,479	3,552,709	35,427	965,044	92,324	2,528,253	23,777	643,179
30,000 and over-et plus.....	251,077	10,723,443	32,983	1,314,570	207,798	9,481,267	29,273	1,223,169
TOTAL.....	809,989	20,912,775	748,954	7,740,548	633,727	17,011,160	588,664	6,337,269
	45—49				50—54			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b> taxable Returns</b>								
<b> déclarations imposables</b>								
Under		\$		\$		\$		\$
Moins de \$ 6,000.....	3,322	17,560	8,997	48,110	3,164	16,356	7,272	38,645
\$ 6,000 to-à 8,000.....	9,671	69,327	28,020	197,847	10,199	71,867	25,268	178,759
8,000 to-à 10,000.....	15,451	139,293	35,160	316,337	15,821	143,275	33,452	300,515
10,000 to-à 12,500.....	23,870	268,263	44,782	505,782	27,095	305,746	39,219	439,481
12,500 to-à 15,000.....	28,371	392,061	43,398	595,695	31,264	431,257	42,225	580,701
15,000 to-à 17,500.....	38,357	624,148	32,891	532,977	39,701	646,281	31,840	516,116
17,500 to-à 20,000.....	41,549	781,338	27,419	510,801	43,763	820,151	22,987	431,282
20,000 to-à 22,500.....	49,326	1,050,477	18,510	390,781	46,539	990,438	17,096	361,013
22,500 to-à 25,000.....	48,385	1,148,062	13,031	308,326	45,116	1,073,791	11,807	280,962
25,000 to-à 27,500.....	44,494	1,166,396	12,818	335,648	42,216	1,106,914	9,014	236,227
27,500 to-à 30,000.....	41,083	1,179,284	8,332	239,494	37,585	1,078,188	7,149	205,281
30,000 to-à 35,000.....	60,845	1,971,003	11,149	360,389	57,796	1,870,506	8,560	275,745
35,000 to-à 40,000.....	40,256	1,501,646	6,021	224,301	35,587	1,329,146	6,862	256,135
40,000 to-à 50,000.....	42,285	1,865,560	4,694	205,821	38,808	1,712,488	5,241	231,077
50,000 and over-et plus.....	42,668	3,443,645	4,400	358,099	42,455	3,611,803	4,493	365,702
TOTAL.....	529,933	15,618,064	299,622	5,130,409	517,109	15,208,206	272,485	4,697,640
<b> Returns</b>								
<b> toutes les déclarations</b>								
Under		\$		\$		\$		\$
Moins de \$ 1,000.....	12,398	37,424	106,395	11,193	16,591	47,617	74,640	6,383
\$ 1,000 to-à 3,000.....	8,124	16,808	34,548	68,245	8,651	17,230	33,425	65,538
3,000 to-à 5,000.....	10,910	44,259	31,970	128,723	14,376	57,469	32,425	131,467
5,000 to-à 10,000.....	48,094	364,893	97,141	720,236	51,274	389,785	89,077	666,658
10,000 to-à 15,000.....	57,293	719,412	89,709	1,119,570	62,278	782,175	82,862	1,036,871
15,000 to-à 20,000.....	81,258	1,428,676	60,968	1,055,330	84,466	1,483,689	55,481	958,779
20,000 to-à 25,000.....	98,625	2,219,065	32,120	712,097	92,505	2,083,452	29,393	653,034
25,000 to-à 30,000.....	86,171	2,361,961	21,661	589,115	80,493	2,203,785	16,630	454,307
30,000 and over-et plus.....	188,203	8,922,689	27,313	1,196,058	176,670	8,674,216	26,283	1,179,129
TOTAL.....	591,076	16,040,339	501,825	5,600,568	587,304	15,644,184	440,216	5,152,165

TABLE 10 (CONTINUED)

## ALL RETURNS BY AGE, SEX AND INCOME

1981 TAXATION YEAR (All money figures in millions of dollars)

	55—59				60—64			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
<i>Déclarations imposables</i>								
Under		\$		\$		\$		
Moins de \$ 6,000.....	2,921	15,116	5,073	26,013	1,637	8,698	2,572	13,310
\$ 6,000 to-à 8,000.....	10,598	74,888	24,158	172,324	8,788	62,871	20,138	143,077
8,000 to-à 10,000.....	16,120	146,871	29,498	264,561	16,146	146,114	22,785	205,937
10,000 to-à 12,500.....	24,274	274,355	37,202	420,097	27,294	308,121	27,507	307,581
12,500 to-à 15,000.....	32,405	447,081	36,482	501,606	27,321	376,891	22,947	316,397
15,000 to-à 17,500.....	37,399	608,669	27,077	438,529	34,921	566,715	19,176	310,780
17,500 to-à 20,000.....	42,214	793,134	21,716	404,668	35,310	661,915	14,174	264,797
20,000 to-à 22,500.....	45,210	959,764	15,277	323,133	34,484	732,203	10,865	229,657
22,500 to-à 25,000.....	39,288	932,427	11,934	283,692	28,447	675,794	7,819	185,207
25,000 to-à 27,500.....	35,467	932,293	8,097	212,296	25,133	657,860	6,636	173,897
27,500 to-à 30,000.....	29,607	849,082	5,671	162,504	19,780	568,232	3,707	106,354
30,000 to-à 35,000.....	42,463	1,372,585	8,201	264,164	26,894	867,037	6,548	212,067
35,000 to-à 40,000.....	28,912	1,079,608	4,671	173,919	16,238	605,304	4,111	152,596
40,000 to-à 50,000.....	32,359	1,432,371	4,779	211,405	19,545	862,617	4,020	179,600
50,000 and over-et plus.....	36,092	3,040,161	5,182	428,238	24,861	2,161,002	4,076	356,302
TOTAL.....	455,329	12,958,407	245,018	4,287,150	346,799	9,261,374	177,081	3,157,534
<b>All Returns</b>								
<i>Toutes les déclarations</i>								
Under		\$		\$		\$		
Moins de \$ 1,000.....	17,217	29,822	48,841	3,131	15,310	9,752	27,104	2,179
\$ 1,000 to-à 3,000.....	11,892	23,949	29,733	59,323	14,233	30,110	26,274	54,544
3,000 to-à 5,000.....	15,313	60,805	30,385	122,987	15,557	63,269	28,382	113,761
5,000 to-à 10,000.....	53,968	411,174	84,377	624,304	55,006	417,266	70,736	519,761
10,000 to-à 15,000.....	59,584	755,324	74,978	937,454	57,543	718,667	51,393	635,532
15,000 to-à 20,000.....	80,330	1,414,263	49,390	853,612	70,785	1,238,097	33,851	584,218
20,000 to-à 25,000.....	85,117	1,905,989	27,667	617,067	63,262	1,415,453	19,028	422,574
25,000 to-à 30,000.....	65,431	1,791,181	14,141	384,943	45,178	1,233,423	10,652	288,683
30,000 and over-et plus.....	141,260	7,019,187	23,587	1,112,986	88,451	4,552,305	19,235	921,871
TOTAL.....	530,112	13,352,050	383,099	4,715,807	425,325	9,658,837	286,655	3,543,125
	65—69				70 AND OVER—70 ANS ET PLUS			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
<i>Déclarations imposables</i>								
Under		\$		\$		\$		
Moins de \$ 6,000.....	175	930	102	550	240	1,283	239	1,307
\$ 6,000 to-à 8,000.....	1,623	11,722	1,664	12,054	1,916	13,566	2,727	19,807
8,000 to-à 10,000.....	13,547	124,147	21,366	194,993	20,543	188,216	30,686	280,557
10,000 to-à 12,500.....	29,131	328,654	25,089	279,455	44,262	500,708	42,171	470,157
12,500 to-à 15,000.....	32,951	452,601	20,121	275,715	37,040	506,900	31,922	437,207
15,000 to-à 17,500.....	24,667	400,630	16,188	262,172	26,216	423,356	23,469	379,417
17,500 to-à 20,000.....	22,381	417,878	10,752	201,590	19,226	358,037	15,351	287,167
20,000 to-à 22,500.....	16,423	348,708	7,300	154,440	13,709	289,513	11,457	242,637
22,500 to-à 25,000.....	12,819	303,035	5,400	128,261	9,486	224,189	8,840	209,367
25,000 to-à 27,500.....	10,372	270,786	4,966	129,768	8,134	212,826	6,606	172,807
27,500 to-à 30,000.....	7,172	205,698	2,730	78,487	6,767	193,908	5,037	144,617
30,000 to-à 35,000.....	11,694	379,939	4,635	150,175	8,701	280,897	6,636	214,757
35,000 to-à 40,000.....	7,553	282,628	3,099	114,553	5,934	220,249	4,376	163,917
40,000 to-à 50,000.....	7,853	349,778	2,782	122,100	7,494	334,200	4,938	220,577
50,000 and over-et plus.....	14,815	1,351,143	3,987	354,401	14,265	1,426,783	8,053	760,267
TOTAL.....	213,176	5,228,277	130,181	2,458,715	223,933	5,174,631	202,508	4,004,577
<b>All Returns</b>								
<i>Toutes les déclarations</i>								
Under		\$		\$		\$		
Moins de \$ 1,000.....	3,035	6,267	3,077	659	3,427	8,703	2,616	927
\$ 1,000 to-à 3,000.....	7,914	18,311	17,423	44,147	19,387	47,516	36,092	92,707
3,000 to-à 5,000.....	17,992	72,947	32,084	130,101	47,306	190,849	62,266	247,007
5,000 to-à 10,000.....	81,634	618,040	83,271	627,333	144,788	1,077,731	138,415	1,028,877
10,000 to-à 15,000.....	76,933	948,465	48,539	593,560	98,071	1,194,339	81,130	989,707
15,000 to-à 20,000.....	47,897	832,686	27,515	473,636	46,324	796,388	40,194	689,707
20,000 to-à 25,000.....	29,566	658,932	13,032	290,123	23,629	523,208	20,927	466,107
25,000 to-à 30,000.....	17,765	482,505	7,886	213,491	15,191	414,653	11,985	326,707
30,000 and over-et plus.....	42,450	2,396,498	14,812	755,831	36,935	2,297,182	24,678	1,393,407
TOTAL.....	325,186	6,022,116	247,639	3,128,879	435,058	6,533,162	418,303	5,234,407

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En millions de dollars)

	TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$		\$		\$		\$
Moins de \$ 6,000.....	91,298	475,103	132,185	690,506	98	266	170	922
6,000 to-à 8,000.....	272,966	1,932,032	425,751	2,997,765			18	136
8,000 to-à 10,000.....	370,936	3,351,512	530,176	4,782,820	83	770	72	665
10,000 to-à 12,500.....	537,167	6,056,109	664,504	7,463,923	150	1,629	74	831
12,500 to-à 15,000.....	570,808	7,853,558	606,467	8,308,751	69	922	326	4,536
15,000 to-à 17,500.....	586,488	9,531,707	464,087	7,501,947	93	1,422	121	1,907
17,500 to-à 20,000.....	584,530	10,959,012	331,834	6,202,406	63	1,163	10	177
20,000 to-à 22,500.....	597,967	12,703,329	230,313	4,873,345	85	1,900	30	636
22,500 to-à 25,000.....	541,158	12,835,997	167,634	3,967,548	112	2,611	89	2,081
25,000 to-à 27,500.....	454,185	11,902,176	120,791	3,161,003	75	1,956		
27,500 to-à 30,000.....	389,961	11,190,099	79,850	2,289,216	76	2,151		
30,000 to-à 35,000.....	535,807	17,304,761	100,909	3,250,914	75	2,499		
35,000 to-à 40,000.....	320,118	11,930,372	50,277	1,872,869				
40,000 to-à 50,000.....	299,345	13,198,675	39,135	1,726,649	82	3,689	11	459
50,000 and over-et plus.....	290,160	23,571,985	41,680	3,509,475	91	7,706	49	3,406
TOTAL.....	6,442,894	154,796,425	3,985,593	62,599,136	1,157	28,719	980	16,037

<b>Returns</b>								
<b>Des déclarations</b>								
Under								
Moins de \$ 1,000.....	205,245	270,974	1,236,100	165,170	419	871	619	541
1,000 to-à 3,000.....	340,189	701,996	692,205	1,389,282	533	1,367	609	1,130
3,000 to-à 5,000.....	437,768	1,758,447	688,071	2,750,169	147	588	556	2,044
5,000 to-à 10,000.....	1,218,837	9,148,444	1,587,919	11,761,758	178	1,369	926	5,985
10,000 to-à 15,000.....	1,175,192	14,680,764	1,297,580	16,083,996	235	2,729	413	5,544
15,000 to-à 20,000.....	1,183,658	20,707,390	803,688	13,838,555	158	2,618	136	2,164
20,000 to-à 25,000.....	1,147,097	25,717,766	403,274	8,960,582	202	4,626	124	2,828
25,000 to-à 30,000.....	849,370	23,234,992	204,902	5,566,528	151	4,107		
30,000 and over-et plus.....	1,461,540	66,972,424	240,779	10,772,357	251	14,201	62	3,937
TOTAL.....	8,018,896	162,651,249	7,154,518	71,288,396	2,274	30,733	3,453	23,301

	GRAND TOTAL—TOTAL GLOBAL			
	Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total

<b>Table Returns</b>				
<b>Declarations imposables</b>				
Under		\$		\$
Moins de \$ 6,000.....	91,396	475,369	132,355	691,427
6,000 to-à 8,000.....	272,971	1,932,067	425,769	2,997,901
8,000 to-à 10,000.....	371,019	3,352,282	530,248	4,783,485
10,000 to-à 12,500.....	537,317	6,057,738	664,578	7,464,754
12,500 to-à 15,000.....	570,877	7,854,480	606,793	8,313,287
15,000 to-à 17,500.....	586,581	9,533,129	464,208	7,503,854
17,500 to-à 20,000.....	584,593	10,960,175	331,844	6,202,583
20,000 to-à 22,500.....	598,052	12,705,229	230,343	4,873,981
22,500 to-à 25,000.....	541,270	12,838,608	167,723	3,969,629
25,000 to-à 27,500.....	454,260	11,904,132	120,799	3,161,213
27,500 to-à 30,000.....	390,037	11,192,250	79,850	2,289,216
30,000 to-à 35,000.....	535,882	17,307,261	100,910	3,250,948
35,000 to-à 40,000.....	320,118	11,930,372	50,278	1,872,907
40,000 to-à 50,000.....	299,427	13,202,365	39,146	1,727,107
50,000 and over-et plus.....	290,251	23,579,691	41,729	3,512,881
TOTAL.....	6,444,051	154,825,145	3,986,573	62,615,175

<b>Table Returns</b>				
<b>Des déclarations</b>				
Under				
Moins de \$ 1,000.....	205,664	271,847	1,236,719	164,628
1,000 to-à 3,000.....	340,722	703,364	692,814	1,390,412
3,000 to-à 5,000.....	437,915	1,759,035	688,627	2,752,213
5,000 to-à 10,000.....	1,219,015	9,149,814	1,588,845	11,767,743
10,000 to-à 15,000.....	1,175,427	14,683,493	1,297,993	16,089,540
15,000 to-à 20,000.....	1,183,816	20,710,008	803,824	13,840,719
20,000 to-à 25,000.....	1,147,299	25,722,392	403,398	8,963,410
25,000 to-à 30,000.....	849,521	23,239,100	204,910	5,566,738
30,000 and over-et plus.....	1,461,791	66,986,626	240,841	10,776,294
TOTAL.....	8,021,170	162,681,982	7,157,971	71,311,697

TABLE 11

## ALL RETURNS BY AGE, SEX AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER—MOINS DE 20				20—24			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	181,449	\$ 1,817,573	105,913	\$ 924,120	798,163	\$ 11,934,009	608,470	\$ 7,248,835
Farmers.....	1,330	16,103	276	7,440	6,630	99,649	888	12,007
Fishermen.....	1,785	16,423	62	551	3,684	46,964	244	1,678
Professionals.....	111	1,960	13	221	897	9,457	902	7,015
Salesmen.....	150	1,660	58	513	1,199	13,590	257	2,369
Business Proprietors.....	1,028	10,060	180	1,224	12,089	151,671	3,213	33,625
Investors.....	2,208	52,725	1,375	25,381	3,087	86,082	2,900	75,993
Property Owners.....	186	2,803	52	553	399	5,137	104	1,022
Pensioners.....	160	1,256						
Unclassified.....	6,022	40,715	1,112	6,101	31,639	241,691	15,203	103,293
TOTAL.....	194,429	1,961,278	109,041	966,105	857,787	12,588,251	632,181	7,485,838
<b>All Returns</b>								
Employees.....	520,094	2,810,720	413,400	1,792,806	990,459	12,735,044	880,019	8,262,131
Farmers.....	3,387	23,585	409	7,974	14,386	130,100	1,795	15,030
Fishermen.....	2,374	17,951	109	659	4,352	50,000	421	2,049
Professionals.....	382	2,720	477	1,907	2,043	14,172	1,992	10,842
Salesmen.....	568	3,220	193	885	1,898	16,409	1,035	3,898
Business Proprietors.....	2,743	15,373	1,255	4,148	19,389	178,835	7,957	43,347
Investors.....	11,618	107,176	8,590	71,775	10,481	126,476	13,485	115,281
Property Owners.....	343	3,376	98	654	878	6,138	761	2,555
Pensioners.....	477	1,946	405	561	1,134	2,324	569	1,033
Unclassified.....	19,645	66,219	35,626	39,998	62,851	317,557	163,059	242,944
TOTAL.....	561,631	3,052,285	460,562	1,921,368	1,107,871	13,577,054	1,071,093	8,699,109
	25—29				30—34			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	838,916	\$ 16,928,591	600,393	\$ 8,870,463	787,365	\$ 19,234,743	470,771	\$ 7,608,427
Farmers.....	11,756	231,398	1,278	17,343	10,454	246,355	1,684	24,623
Fishermen.....	3,903	56,980	219	2,250	3,748	61,751	239	1,441
Professionals.....	7,611	202,297	2,972	54,496	15,077	625,016	3,750	92,393
Salesmen.....	2,146	35,188	579	7,118	2,523	52,472	524	7,572
Business Proprietors.....	26,753	434,889	7,169	83,785	34,625	622,248	9,076	118,957
Investors.....	3,767	162,803	5,283	138,634	7,321	412,951	8,089	223,078
Property Owners.....	1,030	16,832	288	3,501	2,233	51,108	1,136	18,604
Pensioners.....			27	303	73	1,282	49	916
Unclassified.....	26,470	241,272	19,580	147,279	14,606	165,632	16,225	149,178
TOTAL.....	922,352	18,310,250	637,788	9,325,171	878,025	21,473,559	511,543	8,245,188
<b>All Returns</b>								
Employees.....	905,107	17,237,982	758,597	9,431,048	824,839	19,446,852	604,613	8,086,386
Farmers.....	24,033	290,280	3,336	24,219	22,570	303,042	3,383	29,369
Fishermen.....	4,597	60,198	356	2,516	4,691	66,188	411	1,725
Professionals.....	9,859	214,175	5,150	62,237	17,500	638,887	6,505	100,771
Salesmen.....	3,071	39,870	1,302	7,985	2,969	54,903	1,780	10,177
Business Proprietors.....	37,848	481,756	19,324	110,527	48,456	682,964	24,357	153,842
Investors.....	9,288	222,066	37,434	217,296	12,631	517,005	54,220	353,120
Property Owners.....	1,870	20,047	1,885	7,607	3,321	55,602	4,414	25,908
Pensioners.....	899	3,416	1,185	3,654	785	3,285	2,618	8,740
Unclassified.....	47,672	302,094	248,482	302,906	29,611	206,678	228,156	275,106
TOTAL.....	1,044,244	18,871,883	1,077,051	10,169,995	967,373	21,975,406	930,457	9,045,145

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LA PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

35—39				40—44				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
\$		\$		\$		\$		Déclarations imposables
548,666	17,770,077	375,965	6,280,646	485,146	13,952,273	310,882	5,053,031	..... Employés
12,223	296,118	1,419	24,621	11,279	298,945	2,025	36,952	..... Cultivateurs
2,929	51,591	198	1,784	2,310	41,417	139	1,402	..... Pêcheurs
15,867	805,731	3,392	81,182	10,804	640,127	2,434	54,669	..... Professionnels
2,394	53,434	643	11,943	1,520	38,842	363	7,017	..... Vendeurs
32,268	623,947	9,822	138,330	31,170	624,931	8,048	114,461	..... Propriétaires d'entreprises
10,838	643,593	11,321	322,283	11,571	741,067	13,865	400,510	..... Portefeuellistes
2,670	80,289	1,629	25,093	3,488	108,940	2,163	36,375	..... Propriétaires d'immeubles
214	5,012	304	3,872	525	7,076	330	3,195	..... Pensionnés
9,759	113,838	13,963	139,701	8,381	116,882	9,240	103,807	..... Non classés
737,828	20,443,629	418,656	7,029,455	566,194	16,570,501	349,489	5,811,419	..... TOTAL
Toutes les déclarations								
573,646	17,942,484	487,051	6,701,534	506,204	14,099,728	386,021	5,347,076	..... Employés
23,434	362,631	3,188	29,371	22,767	364,566	4,072	41,964	..... Cultivateurs
3,530	54,364	464	2,395	2,809	43,057	273	1,773	..... Pêcheurs
17,696	821,016	5,389	87,693	12,118	653,193	3,276	57,513	..... Professionnels
2,828	55,951	1,733	14,730	2,088	41,630	974	8,886	..... Vendeurs
44,834	678,219	22,637	170,681	43,436	680,315	17,353	140,449	..... Propriétaires d'entreprises
15,946	755,981	57,137	466,667	16,083	852,606	50,719	517,585	..... Portefeuellistes
4,014	88,565	5,018	34,405	4,823	117,587	4,934	44,637	..... Propriétaires d'immeubles
1,492	8,837	2,654	11,374	2,306	13,998	2,670	11,281	..... Pensionnés
22,569	144,727	163,683	221,699	21,093	144,479	118,372	166,106	..... Non classés
309,989	20,912,775	748,954	7,740,548	633,727	17,011,160	588,664	6,337,269	..... TOTAL
45—49				50—54				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
\$		\$		\$		\$		Déclarations imposables
444,712	12,772,617	258,620	4,287,378	428,910	12,239,462	219,912	3,671,338	..... Employés
14,044	390,770	2,125	36,770	16,097	473,192	2,147	40,126	..... Cultivateurs
2,190	36,890	106	771	2,136	32,788	73	731	..... Pêcheurs
9,227	589,282	1,316	39,650	8,046	521,871	1,535	33,091	..... Professionnels
1,701	39,195	287	3,849	1,912	47,870	422	6,954	..... Vendeurs
29,378	630,120	7,337	112,326	27,769	588,072	7,180	104,439	..... Propriétaires d'entreprises
14,548	852,535	18,142	494,840	17,877	977,305	27,795	642,732	..... Portefeuellistes
4,769	160,366	2,641	50,352	5,012	175,127	3,375	68,297	..... Propriétaires d'immeubles
1,535	24,115	748	10,359	3,732	55,410	1,679	24,604	..... Pensionnés
7,829	122,174	8,300	94,113	5,618	97,110	8,367	105,327	..... Non classés
529,933	15,618,064	299,622	5,130,409	517,109	15,208,206	272,485	4,697,640	..... TOTAL
Toutes les déclarations								
461,333	12,901,592	316,059	4,532,656	445,061	12,359,989	268,164	3,882,315	..... Employés
24,910	454,134	3,543	41,088	27,142	537,457	4,076	47,599	..... Cultivateurs
2,829	40,142	147	850	2,711	34,885	301	1,032	..... Pêcheurs
10,007	598,203	2,079	42,621	9,165	531,189	2,030	35,183	..... Professionnels
1,988	40,910	846	5,722	2,334	50,442	657	7,413	..... Vendeurs
42,456	699,894	15,059	131,292	39,989	635,450	13,282	120,135	..... Propriétaires d'entreprises
19,724	954,017	54,464	624,069	25,133	1,107,733	64,481	790,258	..... Portefeuellistes
6,132	171,383	5,840	59,029	7,004	188,901	7,427	80,555	..... Propriétaires d'immeubles
3,388	32,773	4,875	25,070	8,816	78,951	8,894	49,017	..... Pensionnés
18,309	147,292	98,913	138,171	19,949	119,186	70,904	138,657	..... Non classés
91,076	16,040,339	501,825	5,600,568	587,304	15,644,184	440,216	5,152,165	..... TOTAL

TABLE 11 (CONTINUED)

## ALL RETURNS BY AGE, SEX AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	55—59				60—64			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	353,928	\$ 9,806,346	175,896	\$ 2,972,866	231,147	\$ 6,170,216	94,679	\$ 1,651,533
Farmers.....	18,426	533,642	2,692	55,342	12,832	380,824	1,657	34,286
Fishermen.....	1,589	27,672			968	15,725	32	222
Professionals.....	7,285	421,435	1,125	27,296	5,045	286,992	762	13,570
Salesmen.....	1,883	48,240	348	3,848	1,465	43,125	87	838
Business Proprietors.....	21,250	459,468	4,546	67,950	13,541	290,865	3,448	53,305
Investors.....	22,290	1,036,005	42,785	894,072	30,328	1,092,562	54,283	1,082,352
Property Owners.....	4,984	169,481	2,863	56,849	3,869	116,692	2,106	41,625
Pensioners.....	16,179	309,048	7,321	102,982	38,376	694,215	15,388	213,455
Unclassified.....	7,515	147,069	7,437	105,901	9,228	170,157	4,639	66,344
<b>TOTAL.....</b>	<b>455,329</b>	<b>12,958,407</b>	<b>245,018</b>	<b>4,287,150</b>	<b>346,799</b>	<b>9,261,374</b>	<b>177,081</b>	<b>3,157,534</b>
<b>All Returns</b>								
Employees.....	371,643	9,923,582	208,780	3,122,441	243,759	6,249,620	112,701	1,738,436
Farmers.....	30,549	599,701	3,934	60,174	22,444	436,939	2,912	39,697
Fishermen.....	1,873	29,014	99	440	1,302	16,934	48	258
Professionals.....	8,014	428,892	1,771	30,346	5,495	289,573	1,082	14,664
Salesmen.....	2,199	50,149	575	4,482	1,895	44,578	124	927
Business Proprietors.....	31,436	506,572	10,240	83,186	21,397	326,300	6,459	62,220
Investors.....	30,824	1,118,638	84,524	1,069,991	43,251	1,183,686	95,273	1,256,254
Property Owners.....	6,905	178,394	6,142	68,341	5,803	127,555	4,892	50,365
Pensioners.....	24,663	345,768	20,152	149,286	57,475	791,226	37,703	298,292
Unclassified.....	22,006	171,340	46,882	127,120	22,504	192,426	25,461	82,013
<b>TOTAL.....</b>	<b>530,112</b>	<b>13,352,050</b>	<b>383,099</b>	<b>4,715,807</b>	<b>425,325</b>	<b>9,658,837</b>	<b>286,655</b>	<b>3,543,125</b>
	65—69				70 AND OVER—70 ET PLUS			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	47,572	\$ 1,337,659	20,199	\$ 385,719	14,845	\$ 434,210	6,784	\$ 114,399
Farmers.....	9,204	277,075	1,519	30,962	7,761	224,644	1,961	46,927
Fishermen.....	319	6,357	12	104	123	2,127		
Professionals.....	3,354	183,596	407	12,591	1,618	91,295	252	6,852
Salesmen.....	980	29,064	142	2,677	379	11,825	46	915
Business Proprietors.....	8,118	178,705	1,282	30,986	4,068	135,569	897	21,315
Investors.....	40,337	1,382,616	60,550	1,315,040	95,460	2,605,934	145,345	3,122,308
Property Owners.....	2,973	91,819	1,905	37,134	4,981	137,822	3,090	65,287
Pensioners.....	97,260	1,664,246	42,917	615,463	93,343	1,483,890	43,224	607,522
Unclassified.....	3,059	77,139	1,248	28,039	1,355	47,315	902	18,887
<b>TOTAL.....</b>	<b>213,176</b>	<b>5,228,277</b>	<b>130,181</b>	<b>2,458,715</b>	<b>223,933</b>	<b>5,174,631</b>	<b>202,508</b>	<b>4,004,516</b>
<b>All Returns</b>								
Employees.....	50,484	1,364,453	23,217	407,558	15,826	440,867	7,716	121,463
Farmers.....	14,287	309,354	1,773	32,757	12,072	249,313	2,927	52,229
Fishermen.....	472	7,237	12	104	197	2,562	13	107
Professionals.....	3,707	186,427	550	13,256	1,948	94,880	292	7,181
Salesmen.....	1,236	31,290	215	3,136	411	12,167	82	1,221
Business Proprietors.....	11,881	201,390	2,578	37,115	6,936	145,246	1,626	23,258
Investors.....	47,618	1,466,326	84,429	1,504,637	125,989	2,880,656	204,444	3,601,977
Property Owners.....	4,512	102,881	3,655	47,538	8,071	160,464	7,003	86,587
Pensioners.....	185,680	2,266,763	127,712	1,046,440	261,401	2,498,105	192,411	1,318,639
Unclassified.....	5,309	85,995	3,498	36,339	2,207	48,902	1,789	21,754
<b>TOTAL.....</b>	<b>325,186</b>	<b>6,022,116</b>	<b>247,639</b>	<b>3,128,879</b>	<b>435,058</b>	<b>6,533,162</b>	<b>418,303</b>	<b>5,234,417</b>

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.





TABLE 12

## ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

EMPLOYEES OF BUSINESSES EMPLOYÉS D'ENTREPRISES					EMPLOYEES OF INSTITUTIONS EMPLOYÉS D'INSTITUTIONS				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under <i>Moins de</i>		\$	\$	\$			\$	\$	
\$ 6,000 to-à 8,000.....	121,454	642,639	210,754	9,683	11,528	60,451	19,487		
8,000 to-à 10,000.....	416,573	2,940,896	1,291,580	122,821	41,075	292,250	120,590		
10,000 to-à 12,500.....	515,781	4,651,505	2,377,227	329,914	53,156	482,616	236,093		
12,500 to-à 15,000.....	701,304	7,897,881	4,477,159	756,806	86,979	983,269	527,372		
15,000 to-à 17,500.....	683,468	9,382,836	5,675,313	1,077,709	114,368	1,574,460	925,242		
17,500 to-à 20,000.....	611,709	9,919,889	6,261,469	1,281,265	101,165	1,632,687	999,646		
20,000 to-à 22,500.....	537,469	10,068,041	6,618,665	1,429,719	77,293	1,447,457	916,378		
22,500 to-à 25,000.....	496,044	10,531,464	7,142,716	1,614,627	60,043	1,272,916	838,358		
25,000 to-à 27,500.....	428,782	10,166,584	7,042,774	1,640,787	44,919	1,063,781	716,801		
27,500 to-à 30,000.....	347,140	9,095,369	6,420,660	1,551,136	33,617	877,591	604,021		
30,000 to-à 35,000.....	273,167	7,835,477	5,605,319	1,395,319	21,241	608,474	422,155		
35,000 to-à 40,000.....	350,167	11,300,770	8,272,048	2,150,188	22,056	710,572	496,328		
40,000 to-à 50,000.....	194,615	7,250,038	5,418,658	1,494,580	13,079	487,796	353,822		
50,000 and over-et plus.....	169,181	7,440,750	5,643,207	1,685,060	11,782	519,116	387,129		
	133,280	10,091,754	7,979,559	2,908,261	7,703	512,138	403,995		
TOTAL.....	5,980,134	119,215,895	80,437,109	19,447,875	700,004	12,525,573	7,967,416	1,734,000	
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under <i>Moins de</i>		\$	\$	\$			\$	\$	
\$ 1,000 to-à 3,000.....	134,213	63,309	101	1	12,980	7,021	1		
3,000 to-à 5,000.....	466,920	943,343	5,464	46	44,583	89,845	796		
5,000 to-à 10,000.....	509,992	2,045,136	214,119	1,080	58,273	235,255	19,829		
10,000 to-à 15,000.....	1,341,574	10,104,841	4,285,394	461,291	140,077	1,064,010	418,179		
15,000 to-à 20,000.....	1,399,372	17,450,687	10,181,344	1,834,514	205,127	2,602,906	1,457,032		
20,000 to-à 25,000.....	1,153,928	20,069,455	12,895,532	2,710,984	180,174	3,108,936	1,919,443		
25,000 to-à 30,000.....	926,804	20,742,433	14,195,061	3,255,413	105,718	2,353,598	1,559,402		
30,000 to-à 40,000.....	621,358	16,959,422	12,035,173	2,946,456	55,538	1,504,526	1,030,238		
40,000 and over-et plus.....	849,586	36,205,435	27,351,603	8,238,090	55,212	2,252,958	1,645,331		
TOTAL.....	7,403,747	124,584,062	81,163,791	19,447,875	857,682	13,219,054	8,050,249	1,734,000	
<b>TEACHERS AND PROFESSORS</b> <i>INSTITUTEURS ET PROFESSEURS</i>									
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under <i>Moins de</i>		\$	\$	\$			\$	\$	
\$ 6,000 to-à 8,000.....	749	3,943	1,183	46	3,423	17,641	4,502		
8,000 to-à 10,000.....	4,213	30,480	12,763	1,280	8,089	56,544	23,297		
10,000 to-à 12,500.....	6,198	56,311	25,448	3,279	8,766	77,997	37,048		
12,500 to-à 15,000.....	8,557	95,194	48,320	7,857	14,662	166,449	91,923		
15,000 to-à 17,500.....	10,911	149,073	82,996	15,674	24,052	331,408	190,768		
17,500 to-à 20,000.....	12,146	198,176	117,122	24,765	30,038	490,157	299,671		
20,000 to-à 22,500.....	16,771	315,072	198,432	45,241	32,926	618,103	390,619		
22,500 to-à 25,000.....	22,955	489,129	317,597	73,345	35,903	762,900	500,507		
25,000 to-à 27,500.....	27,787	658,583	440,551	104,281	36,380	861,643	575,202		
27,500 to-à 30,000.....	28,412	745,644	512,029	121,188	28,565	750,613	512,881		
30,000 to-à 35,000.....	30,150	867,699	604,330	147,168	24,752	709,650	494,877		
35,000 to-à 40,000.....	59,507	1,927,616	1,362,521	352,610	33,123	1,065,631	752,854		
40,000 to-à 50,000.....	41,387	1,543,761	1,107,290	307,323	17,820	664,499	484,892		
50,000 and over-et plus.....	26,212	1,142,013	840,083	243,349	18,535	824,788	611,039		
	8,622	511,011	396,655	126,686	7,844	484,893	380,378		
TOTAL.....	304,577	8,733,705	6,067,319	1,574,092	324,878	7,882,916	5,350,460	1,351,500	
<b>TEACHERS AND PROFESSORS</b> <i>INSTITUTEURS ET PROFESSEURS</i>									
Under <i>Moins de</i>		\$	\$	\$			\$	\$	
\$ 1,000 to-à 3,000.....	1,878	289	2		5,721	3,105			
3,000 to-à 5,000.....	3,154	6,438	171		13,988	28,628			
5,000 to-à 10,000.....	4,170	17,038	1,369	18	12,075	47,685	3,109		
10,000 to-à 15,000.....	14,545	113,200	42,758	4,587	26,570	193,908	72,716		
15,000 to-à 20,000.....	20,159	252,299	131,713	23,531	39,174	503,315	283,048		
20,000 to-à 25,000.....	29,342	520,731	315,747	70,006	63,156	1,111,615	690,400		
25,000 to-à 30,000.....	51,205	1,158,177	758,354	177,626	72,640	1,632,661	1,075,788		
30,000 to-à 40,000.....	59,538	1,640,272	1,116,800	268,356	53,414	1,462,860	1,007,781		
40,000 and over-et plus.....	137,250	5,178,754	3,706,782	1,029,968	77,378	3,041,884	2,229,223		
TOTAL.....	321,241	8,887,197	6,073,695	1,574,092	364,116	8,025,662	5,362,064	1,351,500	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	PROVINCIAL EMPLOYEES EMPLOYÉS PROVINCIAUX				MUNICIPAL EMPLOYEES EMPLOYÉS MUNICIPAUX			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	4,351	21,124	4,978	208	3,737	19,936	6,341	193
6,000 to-à 8,000.....	12,268	87,850	36,005	3,247	16,886	119,017	50,559	4,863
8,000 to-à 10,000.....	17,038	153,510	74,348	9,203	18,809	170,270	83,116	11,714
10,000 to-à 12,500.....	29,588	336,300	185,900	31,096	30,331	343,278	182,907	30,801
12,500 to-à 15,000.....	45,382	624,655	361,594	69,243	40,346	557,124	325,373	61,510
15,000 to-à 17,500.....	57,943	941,208	576,656	120,837	42,478	692,126	419,079	84,563
17,500 to-à 20,000.....	52,442	980,816	614,734	133,752	51,349	963,315	600,943	127,436
20,000 to-à 22,500.....	42,429	897,788	576,884	131,309	48,489	1,029,900	666,618	149,838
22,500 to-à 25,000.....	36,818	871,421	574,151	133,409	42,802	1,017,322	678,375	149,991
25,000 to-à 27,500.....	31,458	823,456	557,083	135,318	33,179	868,996	595,837	135,572
27,500 to-à 30,000.....	28,600	821,173	571,428	140,322	34,080	977,437	675,311	158,815
30,000 to-à 35,000.....	43,884	1,417,819	1,013,612	261,418	43,940	1,414,829	1,004,025	246,589
35,000 to-à 40,000.....	24,456	907,892	663,975	178,958	18,762	699,459	511,274	132,347
40,000 to-à 50,000.....	24,149	1,062,159	788,646	227,014	13,033	573,733	425,972	117,724
50,000 and over-et plus.....	11,296	674,389	525,468	171,200	4,694	270,093	210,436	67,123
TOTAL.....	462,102	10,621,559	7,125,460	1,746,534	442,915	9,716,835	6,436,165	1,479,078

<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	4,741	2,069	5		13,801	6,583	1	
1,000 to-à 3,000.....	14,933	29,797	88	6	33,023	64,515	179	
3,000 to-à 5,000.....	21,039	85,343	6,111	63	24,433	96,613	7,586	26
5,000 to-à 10,000.....	44,981	336,623	129,052	12,589	57,337	421,919	163,956	16,744
10,000 to-à 15,000.....	75,758	969,700	549,195	100,339	71,627	911,340	509,817	92,311
15,000 to-à 20,000.....	110,508	1,924,177	1,191,716	254,590	94,114	1,660,384	1,020,419	211,999
20,000 to-à 25,000.....	79,326	1,770,932	1,151,329	264,718	91,408	2,049,849	1,345,070	299,828
25,000 to-à 30,000.....	60,097	1,645,701	1,128,527	275,640	67,385	1,849,852	1,271,303	294,387
30,000 and over-et plus.....	103,875	4,065,891	2,991,972	838,590	80,649	2,966,323	2,151,854	563,783
TOTAL.....	515,258	10,830,233	7,147,995	1,746,534	533,777	10,027,378	6,470,184	1,479,078

	ARMED FORCES FORCES ARMÉES				UNCLASSIFIED EMPLOYEES EMPLOYÉS NON CLASSÉS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	467	2,525	721	25	12,363	62,972	19,473	779
6,000 to-à 8,000.....	3,048	21,739	9,049	845	30,205	210,471	88,515	8,185
8,000 to-à 10,000.....	4,076	37,211	18,872	2,348	39,233	352,512	174,018	23,202
10,000 to-à 12,500.....	6,717	74,796	41,692	7,187	37,766	423,248	230,919	37,651
12,500 to-à 15,000.....	4,878	67,121	38,689	7,788	29,514	404,237	234,118	43,086
15,000 to-à 17,500.....	4,064	65,581	40,405	8,204	21,861	353,039	216,233	42,527
17,500 to-à 20,000.....	8,168	156,017	102,609	22,834	12,280	229,798	144,566	30,991
20,000 to-à 22,500.....	14,845	314,068	199,772	46,997	10,363	218,679	145,773	31,159
22,500 to-à 25,000.....	9,536	225,925	139,760	34,087	5,783	137,365	96,347	21,427
25,000 to-à 27,500.....	5,596	146,091	94,642	23,012	4,944	129,467	89,984	20,097
27,500 to-à 30,000.....	3,988	113,898	77,555	19,838	3,417	97,624	68,791	17,013
30,000 to-à 35,000.....	4,326	139,671	94,354	25,526	4,586	148,549	105,333	25,595
35,000 to-à 40,000.....	3,072	115,241	80,531	23,575	2,643	98,338	67,476	17,639
40,000 to-à 50,000.....	2,616	113,461	83,068	26,296	2,902	126,629	90,035	24,486
50,000 and over-et plus.....	527	31,852	23,392	8,132	2,080	177,405	133,401	47,719
TOTAL.....	75,924	1,625,198	1,045,110	256,693	219,940	3,170,333	1,904,984	391,555

<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	179	122	9		33,744	16,737	29	
1,000 to-à 3,000.....	2,164	4,275	9		63,382	124,853	1,319	4
3,000 to-à 5,000.....	1,747	7,089	665	2	50,177	199,520	21,358	135
5,000 to-à 10,000.....	8,187	65,022	29,757	3,215	111,082	815,911	320,855	32,026
10,000 to-à 15,000.....	11,595	141,918	80,381	14,975	69,488	853,819	468,899	80,737
15,000 to-à 20,000.....	12,239	221,727	143,017	31,038	34,598	591,073	362,257	73,517
20,000 to-à 25,000.....	24,389	540,166	339,535	81,084	16,487	363,264	243,371	52,586
25,000 to-à 30,000.....	9,585	260,018	172,197	42,851	8,418	228,624	159,615	37,109
30,000 and over-et plus.....	10,543	400,293	281,346	83,528	12,336	556,871	398,905	115,440
TOTAL.....	80,628	1,640,630	1,046,907	256,693	399,712	3,750,672	1,976,607	391,555

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	TOTAL EMPLOYEES TOTAL, EMPLOYÉS				TOTAL FARMERS TOTAL, CULTIVATEURS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	158,072	831,230	267,439	12,102	1,819	9,714	3,153	1,714
\$ 6,000 to-à 8,000.....	532,357	3,759,247	1,632,358	154,170	8,731	61,818	25,404	1,714
8,000 to-à 10,000.....	663,057	5,981,934	3,026,170	416,534	11,909	107,221	45,260	4,111
10,000 to-à 12,500.....	915,904	10,320,417	5,786,192	974,185	15,724	177,151	82,093	9,311
12,500 to-à 15,000.....	952,919	13,090,915	7,834,092	1,482,358	17,067	234,791	120,183	16,711
15,000 to-à 17,500.....	881,404	14,292,864	8,930,281	1,820,208	13,445	218,390	121,534	18,111
17,500 to-à 20,000.....	788,698	14,778,618	9,586,947	2,064,429	11,374	213,440	126,139	20,111
20,000 to-à 22,500.....	731,071	15,516,844	10,388,226	2,344,914	9,399	199,298	126,502	22,311
22,500 to-à 25,000.....	632,807	15,002,624	10,263,961	2,384,292	8,215	194,783	131,743	24,511
25,000 to-à 27,500.....	512,911	13,437,227	9,387,137	2,252,262	7,761	202,881	140,119	26,811
27,500 to-à 30,000.....	419,395	12,031,431	8,519,765	2,101,747	5,885	169,337	119,151	23,011
30,000 to-à 35,000.....	561,589	18,125,456	13,101,075	3,377,965	9,717	314,192	226,373	46,211
35,000 to-à 40,000.....	315,834	11,767,024	8,687,919	2,378,291	7,295	273,696	205,885	43,611
40,000 to-à 50,000.....	268,410	11,802,649	8,869,179	2,615,784	9,911	439,747	335,496	80,211
50,000 and over-et plus.....	176,046	12,753,535	10,053,284	3,601,835	13,499	1,020,429	793,487	240,711
TOTAL.....	8,510,474	173,492,014	116,334,022	27,981,078	151,751	3,836,888	2,602,523	578,011
<b>All Returns</b>								
<b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	207,257	99,235	140	1	21,235	157,644		
\$ 1,000 to-à 3,000.....	642,147	1,291,693	8,025	59	11,714	23,862	4	
3,000 to-à 5,000.....	681,906	2,733,680	274,146	1,546	16,166	65,724	4,874	
5,000 to-à 10,000.....	1,744,353	13,115,433	5,462,666	581,199	79,164	587,563	148,134	5,911
10,000 to-à 15,000.....	1,892,300	23,685,984	13,661,428	2,456,544	47,489	582,882	244,306	26,011
15,000 to-à 20,000.....	1,678,059	29,208,099	18,538,531	3,884,637	27,131	471,508	264,213	38,211
20,000 to-à 25,000.....	1,367,977	30,611,080	20,667,909	4,729,206	19,131	428,006	276,325	46,911
25,000 to-à 30,000.....	935,333	25,551,275	17,921,633	4,354,010	14,146	385,881	266,169	49,511
30,000 and over-et plus.....	1,326,829	54,668,408	40,757,016	11,973,876	41,294	2,095,861	1,578,784	410,511
TOTAL.....	10,476,161	180,964,886	117,291,493	27,981,078	277,470	4,483,641	2,782,838	578,011
<b>TOTAL FARMERS</b>								
<b>TOTAL, PÊCHEURS</b>								
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable
<b>Taxable Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	3,294	16,268	4,457	252	33	177	51	
\$ 6,000 to-à 8,000.....	3,897	27,307	10,211	1,097	344	2,433	963	
8,000 to-à 10,000.....	3,816	34,112	13,839	2,008	305	2,798	1,321	
10,000 to-à 12,500.....	3,709	41,536	20,325	3,340	446	4,994	2,730	
12,500 to-à 15,000.....	2,883	39,204	22,336	4,270	221	2,944	850	
15,000 to-à 17,500.....	1,875	30,229	18,077	3,726	445	7,260	3,957	
17,500 to-à 20,000.....	1,514	28,087	18,816	4,156	443	8,352	4,729	
20,000 to-à 22,500.....	1,282	27,174	18,210	4,193	551	11,736	6,683	
22,500 to-à 25,000.....	949	22,386	15,591	3,710	560	13,143	8,257	
25,000 to-à 27,500.....	786	20,580	14,861	3,667	547	14,173	7,789	
27,500 to-à 30,000.....	743	21,189	15,676	4,072	493	14,107	8,841	
30,000 to-à 35,000.....	756	24,741	18,358	4,959	633	20,532	13,670	
35,000 to-à 40,000.....	508	18,914	14,210	4,142	764	28,535	19,303	
40,000 to-à 50,000.....	501	22,052	17,348	5,374	1,079	48,922	33,864	
50,000 and over-et plus.....	507	33,984	28,092	9,353	2,617	222,080	168,952	
TOTAL.....	27,020	407,764	250,407	58,318	9,481	402,187	281,960	85,011
<b>All Returns</b>								
<b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	1,203	2,672			168	1,180		
\$ 1,000 to-à 3,000.....	1,472	3,162			120	228		
3,000 to-à 5,000.....	3,590	14,766	1,736	53	333	1,314	101	
5,000 to-à 10,000.....	11,919	87,700	28,335	3,304	1,066	8,356	2,680	
10,000 to-à 15,000.....	6,731	82,315	42,980	7,610	744	8,923	3,828	
15,000 to-à 20,000.....	3,407	58,636	37,052	7,882	940	16,484	8,863	
20,000 to-à 25,000.....	2,235	49,644	33,851	7,903	1,131	25,331	15,099	
25,000 to-à 30,000.....	1,536	41,960	30,624	7,739	1,068	29,058	16,826	
30,000 and over-et plus.....	2,298	100,931	78,925	23,828	5,163	323,702	236,999	
TOTAL.....	34,391	436,442	253,504	58,318	10,733	412,214	284,397	85,011

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	MEDICAL DOCTORS AND SURGEONS MÉDECINS ET CHIRURGIENS				DENTISTS DENTISTES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000	12	66	31	3				
6,000 to-à 8,000	136	854	317	28	27	195	61	3
8,000 to-à 10,000	154	1,391	792	135	132	1,257	559	53
10,000 to-à 12,500	223	2,513	1,157	156	89	1,058	645	127
12,500 to-à 15,000	295	4,009	2,153	344	111	1,496	777	133
15,000 to-à 17,500	337	5,581	3,258	724	10	166	96	21
17,500 to-à 20,000	372	7,035	4,249	814	167	3,156	1,802	376
20,000 to-à 22,500	380	8,131	4,912	1,017	101	2,152	1,134	261
22,500 to-à 25,000	712	17,206	10,471	2,274	193	4,641	2,968	641
25,000 to-à 27,500	392	10,250	6,661	1,481	100	2,597	1,758	417
27,500 to-à 30,000	750	21,393	14,038	3,211	200	5,770	3,854	928
30,000 to-à 35,000	1,067	34,247	22,694	5,519	576	18,647	13,255	3,486
35,000 to-à 40,000	1,902	72,026	51,517	13,684	429	16,186	11,869	3,116
40,000 to-à 50,000	2,914	131,380	94,844	27,151	1,098	49,319	36,965	10,742
50,000 and over-et plus	19,987	1,710,147	1,378,209	516,947	4,315	365,303	293,413	113,916
TOTAL	29,633	2,026,230	1,595,302	573,488	7,553	471,969	369,161	134,220
<b>All Returns</b>								
<b>Tous les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	151	1,706			71	1,625		
1,000 to-à 3,000	149	263	1					
3,000 to-à 5,000	133	494	40	1	84	333	7	
5,000 to-à 10,000	472	3,624	1,327	165	275	2,110	691	56
10,000 to-à 15,000	615	7,697	3,453	500	212	2,710	1,435	260
15,000 to-à 20,000	749	13,301	7,586	1,538	187	3,506	1,935	398
20,000 to-à 25,000	1,114	25,819	15,448	3,291	307	7,086	4,195	902
25,000 to-à 30,000	1,163	32,234	20,741	4,692	303	8,450	5,660	1,346
30,000 and over-et plus	25,996	1,956,105	1,548,515	563,301	6,451	452,047	355,979	131,259
TOTAL	30,542	2,037,829	1,597,112	573,488	7,892	474,620	369,901	134,220
<b>Table Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000	15	79	27	1	13	69	27	1
6,000 to-à 8,000	242	1,721	700	65	75	513	218	19
8,000 to-à 10,000	504	4,468	2,108	299	91	827	376	55
10,000 to-à 12,500	288	3,232	1,497	222	136	1,502	699	107
12,500 to-à 15,000	253	3,368	2,055	396	108	1,575	803	158
15,000 to-à 17,500	480	7,833	5,099	1,091	287	4,607	3,041	666
17,500 to-à 20,000	672	12,401	7,357	1,532	132	2,460	1,372	284
20,000 to-à 22,500	856	18,340	11,899	2,647	342	7,135	4,553	919
22,500 to-à 25,000	385	9,060	6,002	1,443	180	4,152	2,753	592
25,000 to-à 27,500	342	8,978	6,325	1,479	292	7,595	5,346	1,282
27,500 to-à 30,000	571	16,447	12,029	2,889	210	6,081	4,040	921
30,000 to-à 35,000	1,006	32,988	22,426	5,588	263	8,537	5,596	1,232
35,000 to-à 40,000	1,186	44,259	28,707	7,128	225	8,370	6,096	1,447
40,000 to-à 50,000	1,687	75,671	54,973	15,733	263	11,854	8,624	2,415
50,000 and over-et plus	6,438	603,602	470,523	179,068	989	92,240	73,525	26,524
TOTAL	14,925	842,446	631,727	219,579	3,606	157,517	117,067	36,622
<b>All returns</b>								
<b>Tous les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	314	4,305			57	804		
1,000 to-à 3,000	125	248			21	31	1	
3,000 to-à 5,000	80	291	26		46	206	12	
5,000 to-à 10,000	1,165	9,146	3,143	365	414	3,133	906	74
10,000 to-à 15,000	586	7,187	3,631	618	267	3,371	1,537	265
15,000 to-à 20,000	1,200	21,085	12,641	2,623	429	7,245	4,451	950
20,000 to-à 25,000	1,268	27,987	18,032	4,089	534	11,553	7,353	1,511
25,000 to-à 30,000	939	26,153	18,466	4,368	506	13,788	9,409	2,203
30,000 and over-et plus	10,447	768,757	578,852	207,516	1,767	123,122	94,208	31,619
TOTAL	16,124	856,548	634,791	219,579	4,041	161,643	117,877	36,622

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

ENTERTAINERS AND ARTISTS ARTISTES, ATHLÈTES, ETC.					OTHER PROFESSIONALS AUTRES PROFESSIONS				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under <i>Moins de</i> \$ 6,000.....	885	\$ 4,565	\$ 1,546	\$ 87		607	\$ 3,255	\$ 1,104	\$ 45
\$ 6,000 to-à 8,000.....	1,583	11,069	4,814	421		2,406	16,909	7,166	639
8,000 to-à 10,000.....	1,482	13,179	6,242	836		2,932	26,424	12,364	1,669
10,000 to-à 12,500.....	1,308	14,289	7,426	1,136		3,209	36,012	18,886	3,199
12,500 to-à 15,000.....	1,077	14,629	7,651	1,214		2,756	37,652	20,659	3,626
15,000 to-à 17,500.....	702	11,361	7,164	1,328		2,105	34,457	21,136	4,281
17,500 to-à 20,000.....	387	7,175	4,430	851		2,485	46,569	29,292	6,137
20,000 to-à 22,500.....	435	9,192	5,407	1,141		1,706	36,010	24,210	5,622
22,500 to-à 25,000.....	210	5,005	3,247	718		1,405	33,384	23,204	4,805
25,000 to-à 27,500.....	130	3,418	2,213	445		840	22,062	14,459	3,189
27,500 to-à 30,000.....	168	4,894	3,180	747		679	19,558	13,551	3,101
30,000 to-à 35,000.....	207	6,761	4,218	953		1,778	57,381	41,191	10,330
35,000 to-à 40,000.....	160	5,915	3,810	1,023		1,697	63,175	45,305	11,578
40,000 to-à 50,000.....	241	10,716	7,807	2,108		1,598	71,462	54,361	15,088
50,000 and over-et plus.....	297	26,526	17,072	5,676		3,180	249,796	195,225	69,934
TOTAL.....	9,272	148,694	86,225	18,684		29,383	754,107	522,113	143,244
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under <i>Moins de</i> \$ 1,000.....	1,562	433-				1,705	2,861-	1	
\$ 1,000 to-à 3,000.....	2,587	5,619	114	1		2,422	4,991	30	
3,000 to-à 5,000.....	3,239	12,922	1,413	7		2,605	10,456	1,054	
5,000 to-à 10,000.....	2,478	45,232	15,574	1,337		9,117	67,238	24,954	2,344
10,000 to-à 15,000.....	1,102	30,018	15,255	2,350		6,349	78,113	40,070	6,82
15,000 to-à 20,000.....	652	18,771	11,651	2,179		4,692	82,735	50,842	10,41
20,000 to-à 25,000.....	300	14,345	8,709	1,860		3,162	70,511	47,757	10,42
25,000 to-à 30,000.....	921	8,368	5,418	1,192		1,556	42,634	28,161	6,29
30,000 and over-et plus.....		54,076	33,762	9,759		8,373	453,020	337,685	106,93
TOTAL.....	19,287	188,917	91,897	18,684		39,981	806,837	530,556	143,244
<b>TOTAL PROFESSIONALS</b> <i>TOTAL, PROFESSIONS</i>					<b>SALESMEN</b> <i>VENDEURS</i>				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under <i>Moins de</i> \$ 6,000.....	1,570	\$ 8,236	\$ 2,793	\$ 140		571	\$ 2,989	\$ 991	\$ 40
\$ 6,000 to-à 8,000.....	4,813	33,693	14,238	1,264		1,980	13,953	5,962	1,000
8,000 to-à 10,000.....	5,600	50,345	23,762	3,226		1,931	17,193	8,233	2,500
10,000 to-à 12,500.....	5,699	63,601	33,040	5,359		2,620	29,667	15,319	2,900
12,500 to-à 15,000.....	4,821	65,673	34,947	5,978		2,068	28,216	15,865	3,900
15,000 to-à 17,500.....	4,366	71,265	43,751	8,805		2,097	33,743	20,074	4,000
17,500 to-à 20,000.....	4,658	87,149	53,231	11,002		1,611	29,974	19,201	4,000
20,000 to-à 22,500.....	4,371	92,696	58,798	12,926		1,519	32,322	20,764	4,500
22,500 to-à 25,000.....	3,645	86,592	56,902	12,206		1,161	27,478	17,419	3,800
25,000 to-à 27,500.....	2,643	69,072	44,552	9,939		1,151	30,293	19,824	4,300
27,500 to-à 30,000.....	3,071	88,250	59,532	13,897		926	26,764	18,490	4,200
30,000 to-à 35,000.....	5,530	179,094	123,049	30,275		1,533	49,000	32,937	7,400
35,000 to-à 40,000.....	6,363	238,465	166,607	42,840		880	32,995	23,610	6,200
40,000 to-à 50,000.....	8,880	399,324	291,437	81,804		893	39,194	29,250	8,000
50,000 and over-et plus.....	37,823	3,269,694	2,596,918	971,348		1,067	76,338	60,042	20,400
TOTAL.....	103,853	4,803,150	3,603,557	1,211,008		22,008	470,119	307,982	74,300
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under <i>Moins de</i> \$ 1,000.....	4,028	12,921-	2			2,729	100-	2	
\$ 1,000 to-à 3,000.....	5,426	11,384	149	1		2,404	4,808	12	
3,000 to-à 5,000.....	6,520	26,017	2,653	13		2,666	10,476	987	
5,000 to-à 10,000.....	18,955	138,838	49,275	4,616		7,352	54,259	18,267	1,500
10,000 to-à 15,000.....	11,251	138,019	69,209	11,337		4,891	60,246	31,496	5,400
15,000 to-à 20,000.....	9,299	163,126	97,969	19,808		3,749	64,403	39,379	8,400
20,000 to-à 25,000.....	8,168	182,632	116,593	25,132		2,711	60,481	38,367	8,400
25,000 to-à 30,000.....	5,835	160,684	104,681	23,836		2,101	57,716	38,435	8,400
30,000 and over-et plus.....	59,118	4,130,830	3,186,000	1,126,266		4,398	198,694	146,135	42,000
TOTAL.....	128,600	4,938,608	3,626,531	1,211,008		33,001	510,981	313,079	74,300

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	BUSINESS PROPRIETORS FORESTRY PROP. D'ENTREPRISES, EXPLOITATION FORESTIÈRE				BUSINESS PROPRIETORS MANUFACTURING PROP. D'ENTREPRISES, FABRICATION			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>axable Returns</b>								
<b>déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	121	620	180	9	286	1,527	500	22
\$ 6,000 to-à 8,000.....	345	2,350	859	72	733	5,135	2,105	184
8,000 to-à 10,000.....	525	4,680	1,877	206	848	7,643	3,301	430
10,000 to-à 12,500.....	744	8,286	3,537	433	1,130	12,577	5,836	855
12,500 to-à 15,000.....	662	9,252	4,868	819	1,255	17,304	9,105	1,535
15,000 to-à 17,500.....	537	8,677	4,355	612	776	12,744	6,712	1,160
17,500 to-à 20,000.....	840	15,662	9,233	1,685	861	16,267	10,714	2,157
20,000 to-à 22,500.....	329	6,983	4,425	833	322	6,889	4,335	947
22,500 to-à 25,000.....	471	11,174	7,639	1,500	674	16,079	11,130	2,448
25,000 to-à 27,500.....	270	7,082	4,850	751	307	8,082	5,840	1,446
27,500 to-à 30,000.....	247	7,106	4,573	792	85	2,447	1,860	416
30,000 to-à 35,000.....	211	6,807	4,854	987	359	11,896	8,480	1,967
35,000 to-à 40,000.....	223	8,219	5,767	1,169	119	4,311	3,308	794
40,000 to-à 50,000.....	237	10,641	7,702	1,715	272	11,837	9,511	2,561
50,000 and over-et plus.....	155	9,827	8,132	2,370	230	15,464	12,540	4,213
TOTAL.....	5,917	117,365	72,850	13,954	8,257	150,202	95,278	21,135
<b>all Returns</b>								
<b>toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	325	1,469	284	2	1,039	3,651	496	1
\$ 1,000 to-à 3,000.....	446	1,015	284	2	1,074	2,259	496	1
3,000 to-à 5,000.....	553	2,339	284	2	1,505	6,161	496	1
5,000 to-à 10,000.....	2,204	16,716	3,936	286	4,418	32,012	8,498	634
10,000 to-à 15,000.....	1,513	18,846	8,730	1,252	2,577	32,129	15,382	2,391
15,000 to-à 20,000.....	1,445	25,476	14,157	2,297	1,657	29,352	17,566	3,317
20,000 to-à 25,000.....	865	19,663	12,996	2,334	1,001	23,085	15,520	3,395
25,000 to-à 30,000.....	532	14,630	9,726	1,543	396	10,634	7,759	1,862
30,000 and over-et plus.....	876	37,710	28,203	6,241	997	44,390	34,461	9,535
TOTAL.....	8,759	134,924	78,032	13,954	14,664	176,372	99,682	21,135
	BUSINESS PROPRIETORS CONSTRUCTION PROP. D'ENTREPRISES, CONSTRUCTION				BUSINESS PROPRIETORS PUBLIC UTILITIES PROP. D'ENTREPRISES, SERVICES D'UTILITÉ PUBLIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>axable Returns</b>								
<b>déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	1,338	7,146	2,419	101	2,463	12,548	3,737	170
\$ 6,000 to-à 8,000.....	4,929	34,821	14,721	1,515	4,514	31,553	12,995	1,224
8,000 to-à 10,000.....	6,757	61,342	27,022	3,746	4,513	40,584	17,022	2,078
10,000 to-à 12,500.....	9,336	104,670	48,039	7,657	6,122	68,578	32,993	5,148
12,500 to-à 15,000.....	9,250	126,925	69,470	13,449	4,364	60,109	31,074	5,575
15,000 to-à 17,500.....	6,734	108,696	64,253	13,552	3,445	55,437	33,484	6,445
17,500 to-à 20,000.....	5,368	100,034	61,459	12,835	2,505	46,625	29,307	6,232
20,000 to-à 22,500.....	4,467	94,456	60,914	13,784	2,027	43,331	27,943	5,983
22,500 to-à 25,000.....	2,954	70,129	47,323	10,652	1,405	33,348	22,807	4,789
25,000 to-à 27,500.....	2,504	65,759	46,256	11,166	1,028	26,978	19,186	4,139
27,500 to-à 30,000.....	1,845	53,208	36,966	9,004	1,272	36,526	26,331	6,239
30,000 to-à 35,000.....	2,190	70,301	51,408	13,333	1,195	38,800	28,972	7,356
35,000 to-à 40,000.....	1,146	42,729	30,552	8,212	529	19,521	14,349	3,415
40,000 to-à 50,000.....	1,174	51,727	40,260	11,403	1,017	45,063	36,117	10,028
50,000 and over-et plus.....	864	57,236	47,171	15,356	668	45,029	36,772	11,644
TOTAL.....	60,856	1,049,177	648,236	145,766	37,067	604,031	373,089	80,466
<b>all Returns</b>								
<b>toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	2,363	8,116	2,208	6	3,344	10,092	3,499	16
\$ 1,000 to-à 3,000.....	3,065	6,308	2,208	6	3,798	8,034	3,499	16
3,000 to-à 5,000.....	4,992	20,356	54,534	5,357	8,062	32,618	43,329	3,456
5,000 to-à 10,000.....	23,473	177,804	119,326	21,106	20,927	151,437	65,869	10,723
10,000 to-à 15,000.....	19,587	242,851	126,184	26,387	11,429	139,428	63,853	12,677
15,000 to-à 20,000.....	12,215	210,644	108,620	24,436	6,089	104,513	51,964	10,772
20,000 to-à 25,000.....	7,461	165,491	83,450	20,170	3,527	78,783	45,970	10,379
25,000 to-à 30,000.....	4,369	119,499	170,354	48,305	2,331	64,358	118,057	32,443
30,000 and over-et plus.....	5,412	224,429	170,354	48,305	3,493	151,473	118,057	32,443
TOTAL.....	82,937	1,159,264	664,676	145,766	63,000	720,551	392,541	80,466

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

BUSINESS PROPRIETORS WHOLESALE TRADE PROP. D'ENTREPRISES, COMMERCE DE GROS					BUSINESS PROPRIETORS RETAIL TRADE PROP. D'ENTREPRISES, COMMERCE DE DÉTAIL				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under		\$	\$	\$			\$	\$	\$
Moins de \$ 6,000.....	115	589	163	5	2,014	10,611	3,369	14	14
\$ 6,000 to-à 8,000.....	447	3,163	1,220	104	7,482	52,484	21,389	1,995	1,995
8,000 to-à 10,000.....	556	5,027	2,264	304	9,962	89,963	40,333	5,240	5,240
10,000 to-à 12,500.....	882	9,793	4,384	648	11,319	127,029	61,362	9,305	9,305
12,500 to-à 15,000.....	798	11,055	5,833	966	10,337	142,109	76,019	13,220	13,220
15,000 to-à 17,500.....	958	15,694	8,769	1,753	9,259	151,089	87,647	16,360	16,360
17,500 to-à 20,000.....	508	9,524	5,596	1,163	6,668	124,341	76,195	15,039	15,039
20,000 to-à 22,500.....	443	9,316	5,475	1,250	4,653	98,598	63,826	13,817	13,817
22,500 to-à 25,000.....	256	6,112	4,092	892	4,437	105,215	70,943	15,434	15,434
25,000 to-à 27,500.....	330	8,755	6,232	1,510	3,108	81,558	56,253	12,521	12,521
27,500 to-à 30,000.....	52	1,501	1,098	243	2,457	70,632	48,719	10,869	10,869
30,000 to-à 35,000.....	318	10,050	6,771	1,679	3,380	108,711	80,202	18,995	18,995
35,000 to-à 40,000.....	226	8,381	6,354	1,535	2,718	101,519	74,778	18,983	18,983
40,000 to-à 50,000.....	349	15,467	11,524	2,973	2,412	107,206	82,027	21,835	21,835
50,000 and over-et plus.....	537	61,025	46,102	16,806	2,163	160,703	130,085	40,482	40,482
TOTAL.....	6,775	175,454	115,879	31,831	82,369	1,531,767	973,149	214,236	214,236
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under									
Moins de \$ 1,000.....	723	13,147-			15,782	39,703-			
\$ 1,000 to-à 3,000.....	521	1,099			10,055	20,129	8		
3,000 to-à 5,000.....	568	2,164	113	1	11,474	46,579	4,859	14	14
5,000 to-à 10,000.....	2,238	16,810	4,503	412	35,208	260,505	79,946	7,362	7,362
10,000 to-à 15,000.....	1,875	23,108	10,595	1,614	22,929	283,867	139,701	22,525	22,525
15,000 to-à 20,000.....	1,496	25,720	14,487	2,916	16,164	279,525	165,429	31,395	31,395
20,000 to-à 25,000.....	735	16,246	9,902	2,142	9,206	206,393	136,089	29,251	29,251
25,000 to-à 30,000.....	395	10,614	7,413	1,753	5,636	154,142	105,860	23,390	23,390
30,000 and over-et plus.....	1,493	100,189	72,300	22,993	10,772	485,897	369,538	100,294	100,294
TOTAL.....	10,044	182,802	119,312	31,831	137,226	1,697,332	1,001,429	214,236	214,236
BUSINESS PROPRIETORS INSURANCE AGENCIES PROP. D'ENTREPRISES, AGENCES D'ASSURANCE					BUSINESS PROPRIETORS REAL ESTATE AGENCIES PROP. D'ENTREPRISES, AGENCES D'IMMEUBLES				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under		\$	\$	\$			\$	\$	\$
Moins de \$ 6,000.....					18	89	26		
\$ 6,000 to-à 8,000.....	18	127	66	8	101	718	297	3	3
8,000 to-à 10,000.....	84	753	393	49	135	1,206	524	6	6
10,000 to-à 12,500.....	36	413	160	4	269	3,028	1,474	20	20
12,500 to-à 15,000.....	119	1,599	826	123	195	2,749	1,588	29	29
15,000 to-à 17,500.....	99	1,652	991	195	176	2,927	1,538	29	29
17,500 to-à 20,000.....	123	2,286	1,271	260	204	3,770	2,447	55	55
20,000 to-à 22,500.....	101	2,117	816	164	199	4,346	2,664	55	55
22,500 to-à 25,000.....	175	4,186	2,625	580	170	4,077	2,654	62	62
25,000 to-à 27,500.....	14	356	298	80	152	3,952	2,978	77	77
27,500 to-à 30,000.....	48	1,378	1,126	259	206	5,965	4,168	98	98
30,000 to-à 35,000.....	164	5,233	3,694	836	202	6,512	4,884	99	99
35,000 to-à 40,000.....	91	3,351	2,606	650	175	6,571	4,757	1,11	1,11
40,000 to-à 50,000.....	99	4,472	3,531	906	236	10,701	8,055	2,31	2,31
50,000 and over-et plus.....	114	8,069	6,481	2,218	369	62,167	31,613	10,68	10,68
TOTAL.....	1,287	36,004	24,888	6,333	2,807	118,779	69,666	19,49	19,49
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under									
Moins de \$ 1,000.....	20	169-			186	5,014-	1		
\$ 1,000 to-à 3,000.....					108	241	1		
3,000 to-à 5,000.....	75	343	51		106	429	34		
5,000 to-à 10,000.....	202	1,568	556	57	363	2,813	919	5	5
10,000 to-à 15,000.....	160	2,067	992	128	495	6,153	3,082	50	50
15,000 to-à 20,000.....	226	4,003	2,266	456	391	6,893	4,034	85	85
20,000 to-à 25,000.....	279	6,372	3,481	744	386	8,799	5,512	1,17	1,17
25,000 to-à 30,000.....	62	1,734	1,424	339	363	10,054	7,171	1,76	1,76
30,000 and over-et plus.....	468	21,125	16,312	4,610	1,014	88,763	50,370	15,10	15,10
TOTAL.....	1,492	37,042	25,081	6,333	3,412	119,130	71,124	19,49	19,49

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	BUSINESS PROPRIETORS OTHER FINANCIAL PROP. D'AUTRES ENTREPRISES FINANCIÈRES				BUSINESS PROPRIETORS RECREATIONAL SERVICES PROP. D'ENTREPRISES, SERVICES RÉCRÉATIFS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b> taxable Returns</b>								
<b> déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	153	754	183	4	181	942	351	21
\$ 6,000 to-à 8,000.....	180	1,311	414	34	524	3,711	1,591	178
8,000 to-à 10,000.....	126	1,160	502	51	495	4,445	1,828	193
10,000 to-à 12,500.....	187	2,147	975	169	398	4,417	1,995	324
12,500 to-à 15,000.....	190	2,544	1,507	307	290	3,953	2,048	365
15,000 to-à 17,500.....	110	1,738	1,067	228	296	4,780	2,921	466
17,500 to-à 20,000.....	112	2,129	1,134	214	478	8,930	5,046	1,134
20,000 to-à 22,500.....	37	791	364	77	300	6,421	4,176	840
22,500 to-à 25,000.....	103	2,409	1,533	375	163	3,845	2,774	614
25,000 to-à 27,500.....	106	2,850	1,769	390	153	3,942	2,556	568
27,500 to-à 30,000.....	94	2,723	2,057	521	133	3,819	2,823	715
30,000 to-à 35,000.....	177	6,018	4,098	978	110	3,502	2,370	591
35,000 to-à 40,000.....	238	8,950	6,474	1,486	104	3,826	2,875	711
40,000 to-à 50,000.....	187	8,341	5,629	1,625	108	4,855	3,841	1,085
50,000 and over-et plus.....	395	49,092	35,048	13,446	194	17,912	12,727	4,368
TOTAL.....	2,395	92,958	62,753	19,905	3,927	79,299	49,923	12,174

<b> Returns</b>								
<b> toutes les déclarations</b>								
Under								
Moins de \$ 1,000.....	500	21,633-			564	3,228-	1	
\$ 1,000 to-à 3,000.....	1,189	2,325	3		428	922	13	1
3,000 to-à 5,000.....	394	1,476	85	1	475	1,983	235	2
5,000 to-à 10,000.....	893	6,394	1,364	88	1,741	12,771	4,301	391
10,000 to-à 15,000.....	429	5,312	2,614	477	728	8,878	4,142	689
15,000 to-à 20,000.....	239	4,162	2,241	441	792	14,036	8,058	1,600
20,000 to-à 25,000.....	154	3,516	1,975	451	471	10,446	7,014	1,454
25,000 to-à 30,000.....	212	5,902	3,905	911	290	7,871	5,448	1,283
30,000 and over-et plus.....	1,069	78,282	52,737	17,536	555	37,431	23,169	6,754
TOTAL.....	5,079	85,734	64,925	19,905	6,044	91,109	52,381	12,174

	BUSINESS PROPRIETORS BUSINESS SERVICES PROP. D'ENTREPRISES, SERVICES COMMERCIAUX				BUSINESS PROPRIETORS OTHER SERVICES PROP. D'ENTREPRISES, AUTRES SERVICES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b> taxable Returns</b>								
<b> déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	69	373	126	6	3,626	18,840	5,940	273
\$ 6,000 to-à 8,000.....	548	3,824	1,555	142	10,320	72,110	30,578	2,813
8,000 to-à 10,000.....	783	7,093	3,549	504	12,598	113,385	52,804	7,117
10,000 to-à 12,500.....	605	6,727	3,591	614	13,736	154,009	78,157	12,746
12,500 to-à 15,000.....	313	4,288	2,510	492	8,816	120,943	67,031	12,360
15,000 to-à 17,500.....	583	9,367	5,905	1,146	8,048	130,326	79,319	16,172
17,500 to-à 20,000.....	541	10,094	6,620	1,448	5,451	101,977	64,596	13,427
20,000 to-à 22,500.....	403	8,539	5,093	948	4,980	105,813	68,634	14,943
22,500 to-à 25,000.....	173	4,105	2,865	597	2,906	68,851	47,596	10,829
25,000 to-à 27,500.....	111	2,929	2,049	466	2,237	58,574	39,973	9,444
27,500 to-à 30,000.....	133	3,786	2,456	591	1,842	52,884	36,494	8,443
30,000 to-à 35,000.....	198	6,384	4,478	1,095	2,358	76,390	54,938	13,460
35,000 to-à 40,000.....	152	5,718	4,572	1,397	1,754	65,725	48,559	12,577
40,000 to-à 50,000.....	144	6,417	5,024	1,316	1,836	81,466	62,662	17,235
50,000 and over-et plus.....	52	4,587	3,767	1,728	2,260	186,939	145,104	49,790
TOTAL.....	4,808	84,232	54,159	12,488	82,768	1,408,229	882,387	201,628

<b> Returns</b>								
<b> toutes les déclarations</b>								
Under								
Moins de \$ 1,000.....	658	138-			13,504	18,770-	1	
\$ 1,000 to-à 3,000.....	816	1,547			16,461	31,870	38	1
3,000 to-à 5,000.....	889	3,758	510		15,185	61,160	6,596	31
5,000 to-à 10,000.....	2,430	17,956	6,366	651	41,130	303,777	105,218	10,171
10,000 to-à 15,000.....	975	11,677	6,219	1,106	23,833	289,603	147,961	25,106
15,000 to-à 20,000.....	1,133	19,618	12,634	2,593	13,714	236,002	145,274	29,599
20,000 to-à 25,000.....	578	12,686	7,960	1,544	7,972	176,595	116,950	25,772
25,000 to-à 30,000.....	247	6,799	4,548	1,057	4,150	113,386	77,213	17,887
30,000 and over-et plus.....	554	23,626	18,122	5,536	8,368	421,773	315,419	93,062
TOTAL.....	8,280	97,528	56,357	12,488	144,317	1,615,396	914,670	201,628

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

BUSINESS PROPRIETORS OTHER BUSINESSES PROP. D'AUTRES ENTREPRISES					TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
Taxable Returns Déclarations imposables									
Under Moins de \$ 6,000.....	205	\$ 849	\$ 446	\$ 30	10,591	\$ 54,900	\$ 17,445	\$ 78	
\$ 6,000 to-à 8,000.....	403	2,816	1,318	141	30,544	214,124	89,108	8,44	
8,000 to-à 10,000.....	413	3,673	1,682	220	37,795	340,955	153,100	20,20	
10,000 to-à 12,500.....	641	7,018	3,433	543	45,405	508,692	245,936	38,65	
12,500 to-à 15,000.....	576	7,808	4,344	766	37,165	510,637	276,223	50,27	
15,000 to-à 17,500.....	386	6,246	3,351	632	31,407	509,372	300,311	59,01	
17,500 to-à 20,000.....	290	5,419	3,418	763	23,949	447,058	277,037	56,91	
20,000 to-à 22,500.....	195	4,124	2,781	578	18,456	391,724	251,446	54,71	
22,500 to-à 25,000.....	317	7,453	5,142	1,207	14,204	336,982	229,123	50,54	
25,000 to-à 27,500.....	184	4,822	3,324	670	10,504	275,639	191,566	43,92	
27,500 to-à 30,000.....	176	5,083	3,645	832	8,590	247,058	172,319	39,90	
30,000 to-à 35,000.....	205	6,496	4,550	1,034	11,067	357,099	259,699	63,29	
35,000 to-à 40,000.....	196	7,388	5,436	1,337	7,671	286,208	210,389	53,38	
40,000 to-à 50,000.....	182	7,980	6,196	1,811	8,253	366,173	282,078	76,81	
50,000 and over-et plus.....	764	108,168	72,440	26,632	8,765	786,218	587,982	199,73	
TOTAL.....	5,133	185,342	121,508	37,196	304,366	5,632,839	3,543,763	816,60	
All Returns Toutes les déclarations									
Under Moins de \$ 1,000.....	705	8,431	21	39,713	133,574	24	8		
\$ 1,000 to-à 3,000.....	478	914	115	4	38,439	76,664	179	8	
3,000 to-à 5,000.....	610	2,403	347	13	44,888	181,769	19,317	8	
5,000 to-à 10,000.....	1,806	12,886	3,989	374	137,033	1,013,449	317,458	29,33	
10,000 to-à 15,000.....	1,341	16,218	8,011	1,309	87,871	1,080,137	532,625	88,93	
15,000 to-à 20,000.....	706	12,199	6,944	1,395	56,267	972,142	583,127	115,97	
20,000 to-à 25,000.....	526	11,898	8,060	1,785	33,161	739,974	486,042	105,25	
25,000 to-à 30,000.....	380	10,456	7,139	1,502	19,363	530,078	367,026	83,83	
30,000 and over-et plus.....	1,428	137,599	90,709	30,814	36,499	1,852,687	1,359,750	393,23	
TOTAL.....	7,980	196,140	125,336	37,196	493,234	6,313,324	3,665,547	816,60	
INVESTORS PORTEFEUILLISTES					PROPERTY OWNERS PROPRIÉTAIRES D'IMMEUBLES				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
Taxable Returns Déclarations imposables									
Under Moins de \$ 6,000.....	2,472	\$ 12,434	\$ 2,888	\$ 147	1,021	\$ 5,415	\$ 1,786	\$ 9	
\$ 6,000 to-à 8,000.....	32,038	227,901	83,755	6,426	4,465	31,703	12,381	9	
8,000 to-à 10,000.....	71,091	642,833	242,742	25,338	6,694	60,694	25,410	2,9	
10,000 to-à 12,500.....	91,371	1,024,759	460,527	66,729	7,265	81,610	37,786	5,2	
12,500 to-à 15,000.....	74,164	1,017,003	533,379	91,491	6,456	87,957	44,660	7,6	
15,000 to-à 17,500.....	58,391	946,652	544,993	101,545	4,851	79,112	46,382	8,9	
17,500 to-à 20,000.....	44,323	827,724	518,161	101,975	4,615	85,987	53,228	10,3	
20,000 to-à 22,500.....	33,498	709,314	470,806	94,259	3,247	68,741	44,288	8,6	
22,500 to-à 25,000.....	27,428	649,867	445,605	89,098	2,326	55,024	35,993	8,0	
25,000 to-à 27,500.....	25,067	656,876	474,664	91,345	2,066	54,008	38,351	8,7	
27,500 to-à 30,000.....	20,131	577,943	427,904	81,636	1,828	52,075	34,886	7,3	
30,000 to-à 35,000.....	32,499	1,051,910	801,670	151,772	2,404	78,109	55,249	12,6	
35,000 to-à 40,000.....	23,566	878,525	687,535	132,423	1,981	73,153	53,370	13,1	
40,000 to-à 50,000.....	33,215	1,484,608	1,199,939	224,266	2,917	129,083	93,055	24,9	
50,000 and over-et plus.....	82,612	8,087,118	6,617,483	1,576,955	5,861	579,026	430,078	146,9	
TOTAL.....	651,866	18,795,466	13,512,053	2,835,405	57,997	1,521,696	1,006,903	266,7	
All Returns Toutes les déclarations									
Under Moins de \$ 1,000.....	162,231	50,263	4	9,317	28,093	2	3,9		
\$ 1,000 to-à 3,000.....	98,773	177,448	422	3	10,659	21,222	56	19,2	
3,000 to-à 5,000.....	62,762	248,785	6,699	38	10,739	43,853	2,489	16,6	
5,000 to-à 10,000.....	254,114	1,908,136	475,823	31,870	27,047	197,260	52,727	19,7	
10,000 to-à 15,000.....	184,166	2,262,555	1,068,061	158,220	14,906	183,081	84,639	12,9	
15,000 to-à 20,000.....	110,337	1,906,178	1,141,924	203,520	9,746	169,879	100,960	19,2	
20,000 to-à 25,000.....	67,515	1,507,442	1,020,269	183,357	5,760	127,901	81,936	16,6	
25,000 to-à 30,000.....	50,470	1,378,748	1,009,087	172,981	4,045	110,177	74,632	16,1	
30,000 and over-et plus.....	188,975	12,458,199	9,979,720	2,085,415	13,721	904,262	647,193	197,7	
TOTAL.....	1,179,343	21,897,755	14,702,010	2,835,405	105,940	1,729,541	1,044,635	266,7	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	TOTAL INVESTMENT TOTAL, PLACEMENT				PENSIONERS PENSIONNÉS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total

## Table Returns

## Déclarations imposables

Under Moins de	\$	\$	\$	\$	\$	\$	\$	\$
\$ 6,000 to-à 8,000	3,493	17,849	4,673	228	1,687	8,358	1,220	48
\$ 8,000 to-à 10,000	36,503	259,605	96,136	7,402	12,610	90,881	22,797	1,529
\$ 10,000 to-à 12,500	77,785	703,527	268,153	28,262	49,335	451,511	128,874	11,302
\$ 12,500 to-à 15,000	98,636	1,106,369	498,314	72,011	82,574	924,772	313,576	40,757
\$ 15,000 to-à 17,500	80,620	1,104,960	578,038	99,126	65,439	893,975	370,071	61,954
\$ 17,500 to-à 20,000	63,242	1,025,763	591,376	110,494	45,321	731,934	353,164	67,976
\$ 20,000 to-à 22,500	48,938	913,710	571,389	112,292	30,635	570,176	306,176	63,885
\$ 22,500 to-à 25,000	36,745	778,055	515,093	102,948	21,592	457,629	266,054	58,214
\$ 25,000 to-à 27,500	29,754	704,891	481,598	97,104	15,745	372,320	234,812	53,428
\$ 27,500 to-à 30,000	27,133	710,884	513,016	100,124	10,091	264,057	168,535	39,391
\$ 30,000 to-à 35,000	21,959	630,018	462,790	89,018	7,651	219,361	142,944	35,401
\$ 35,000 to-à 40,000	34,903	1,130,019	856,919	164,440	9,262	300,040	205,903	52,237
\$ 40,000 to-à 50,000	25,547	951,677	740,906	145,540	4,855	180,320	127,754	34,165
\$ 50,000 and over-et plus	36,132	1,613,691	1,292,994	249,185	3,899	172,309	124,371	35,092
TOTAL	88,473	8,666,143	7,047,561	1,723,952	2,865	193,244	139,153	46,300
TOTAL	709,863	20,317,162	14,518,955	3,102,126	363,561	5,830,888	2,905,406	601,678

## A Returns

## Toutes les déclarations

Under Moins de	\$	\$	\$	\$	\$	\$	\$	\$
\$ 1,000 to-à 3,000	171,548	22,169	6	7	8,303	3,677	58	3
\$ 3,000 to-à 5,000	109,432	198,670	478	43	110,321	266,810	4,012	13
\$ 5,000 to-à 10,000	73,501	292,637	9,188	35,842	178,319	711,213	264,393	12,862
\$ 10,000 to-à 15,000	281,161	2,105,397	528,550	171,137	325,537	2,379,252	718,078	102,712
\$ 15,000 to-à 20,000	199,072	2,445,636	1,152,701	222,786	176,331	2,134,238	661,452	131,861
\$ 20,000 to-à 25,000	120,083	2,076,057	1,242,884	200,052	76,813	1,316,440	501,533	111,642
\$ 25,000 to-à 30,000	73,275	1,635,343	1,083,718	189,142	37,519	833,937	311,588	74,792
\$ 30,000 and over-et plus	54,515	1,488,925	1,062,914	2,283,117	17,806	485,148	597,411	167,793
TOTAL	202,696	13,362,461	10,626,914	2,283,117	20,917	847,520	597,411	167,793
TOTAL	1,285,283	23,627,296	15,746,645	3,102,126	951,866	8,978,235	3,058,524	601,678

	UNCLASSIFIED NON CLASSES				GRAND TOTAL TOTAL GLOBAL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total

## Taxable Returns

## Déclarations imposables

Under Moins de	\$	\$	\$	\$	\$	\$	\$	\$
\$ 6,000 to-à 8,000	42,654	217,251	69,900	3,401	223,751	1,166,796	372,072	17,104
\$ 8,000 to-à 10,000	67,305	469,340	212,997	22,013	698,740	4,929,968	2,109,212	198,151
\$ 10,000 to-à 12,500	50,039	448,968	223,757	30,881	901,267	8,135,767	3,891,148	517,624
\$ 12,500 to-à 15,000	31,624	350,288	178,259	27,848	1,201,895	13,522,492	7,173,055	1,174,010
\$ 15,000 to-à 17,500	14,688	199,395	104,765	18,807	1,177,670	16,167,767	9,356,521	1,742,455
\$ 17,500 to-à 20,000	7,632	123,422	73,445	14,830	1,050,789	17,036,983	10,452,014	2,107,116
\$ 20,000 to-à 22,500	5,060	94,545	57,108	11,992	916,437	17,162,758	11,016,042	2,348,881
\$ 22,500 to-à 25,000	3,960	83,467	53,291	11,610	828,395	17,579,210	11,698,384	2,616,437
\$ 25,000 to-à 27,500	2,513	60,180	40,266	9,654	708,993	16,808,237	11,471,416	2,639,337
\$ 27,500 to-à 30,000	2,079	54,712	38,385	8,460	575,059	15,065,346	10,517,994	2,488,925
\$ 30,000 to-à 35,000	1,667	48,059	30,032	6,795	469,887	13,481,466	9,540,699	2,318,187
\$ 35,000 to-à 40,000	2,435	78,568	53,812	13,449	636,792	20,558,209	14,878,124	3,760,350
\$ 40,000 to-à 50,000	1,443	53,980	37,161	9,128	370,396	13,803,279	10,214,441	2,717,383
\$ 50,000 and over-et plus	1,694	74,333	54,752	15,347	338,573	14,929,472	11,296,905	3,167,696
TOTAL	2,935	292,986	204,686	75,346	331,980	27,092,572	21,511,205	6,889,110
TOTAL	237,728	2,649,496	1,432,617	279,560	10,430,624	217,440,319	145,499,231	34,702,765

## I Returns

## Toutes les déclarations

Under Moins de	\$	\$	\$	\$	\$	\$	\$	\$
\$ 1,000 to-à 3,000	986,367	74,617	9	4	1,442,383	107,219	183	2
\$ 3,000 to-à 5,000	112,181	216,722	446	432	1,033,536	2,093,776	9,350	80
\$ 5,000 to-à 10,000	118,986	474,965	56,614	55,859	1,126,542	4,511,247	373,528	2,198
\$ 10,000 to-à 15,000	202,386	1,435,666	550,027	46,655	2,807,860	20,917,556	7,367,105	730,598
\$ 15,000 to-à 20,000	47,484	563,574	284,939	26,822	2,473,420	30,773,033	16,737,762	2,916,465
\$ 20,000 to-à 25,000	12,832	220,316	130,909	21,264	1,987,640	34,550,728	21,595,514	4,455,996
\$ 25,000 to-à 30,000	6,520	144,705	93,625	15,254	1,550,697	34,685,802	23,316,478	5,255,774
\$ 30,000 and over-et plus	3,796	104,171	68,510	113,270	1,054,431	28,805,838	20,192,384	4,807,112
TOTAL	8,583	505,527	350,845	113,270	1,702,632	77,762,918	58,681,780	16,534,539
TOTAL	1,499,135	3,740,265	1,535,924	279,560	15,179,141	233,993,679	148,274,085	34,702,765

TABLE 13

## DISTRIBUTION OF GROSS AND NET INCOME BY PROVINCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

				NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD	
ITEM		POSTE		Gross-Brut	Net-Net	Gross-Brut	Net-Net
				\$	\$	\$	\$
Business Income		Revenu d'entreprises—					
Forestry.....	1	Sylviculture.....	1	6,560	517	286	36
Manufacturing.....	2	Fabrication.....	2	10,058	1,654	3,213	490
Construction.....	3	Construction.....	3	36,030	7,901	13,514	2,254
Public Utilities.....	4	Utilité publique.....	4	49,562	9,010	10,471	1,762
Wholesale Trade.....	5	Commerce de gros.....	5	58,020	1,664	10,139	317
Retail Trade.....	6	Commerce de détail.....	6	323,704	14,808	73,468	4,315
Finance.....	7	Finance.....	7	1,787	588-	171	42
Service.....	8	Services.....	8	131,153	18,074	34,541	3,989
Unclassified.....	9	Non classés.....	9	21,159	5,100-	6,119	493-
Total—All Business Types.....	10	Total—toutes entreprises.....	10	638,032	47,941	151,923	12,712
Professional Income.....	11	Revenu de professions.....	11	112,210	52,394	45,095	12,843
Commission Income.....	12	Revenu de commissions.....	12	17,845	8,340	2,945	1,582
Farm Income.....	13	Revenu d'agriculture.....	13	109,480	394	183,585	14,208
Fishing Income.....	14	Revenu de pêche.....	14	161,706	49,967	37,508	14,164
Rental Income.....	15	Revenu de location.....	15	39,400	6,592-	18,019	1,373-
Total All Types.....	16	Total, tous genres.....	16	1,078,673	152,445	439,075	54,137
Capital Cost Allowance		Montant des allocations de coût en capital					
Business.....	17	D'entreprises.....	17	29,280		6,046	
Professional.....	18	De professions.....	18	3,063		629	
Commission.....	19	De commissions.....	19	1,927		329	
Farm.....	20	D'agriculture.....	20	1,482		16,960	
Fishing.....	21	De pêche.....	21	30,586		4,101	
Rental.....	22	De location.....	22	10,309		3,391	
Other.....	23	Autre.....	23	350		31	
Total C. C. A.....	24	Total, tous genres.....	24	76,999		31,488	

		SASKATCHEWAN		ALBERTA			
ITEM		POSTE		Gross-Brut	Net-Net	Gross-Brut	Net-Net
		\$	\$	\$	\$	\$	\$
Business Income		Revenu d'entreprises—					
Forestry.....	1	Sylviculture.....	1	20,557	629	6,887	1,262
Manufacturing.....	2	Fabrication.....	2	20,014	3,131	36,018	8,775
Construction.....	3	Construction.....	3	140,856	40,799	531,844	143,072
Public Utilities.....	4	Utilité publique.....	4	136,464	24,594	443,690	90,282
Wholesale Trade.....	5	Commerce de gros.....	5	95,278	6,077	461,541	4,651-
Retail Trade.....	6	Commerce de détail.....	6	445,747	32,193	675,489	56,249
Finance.....	7	Finance.....	7	15,378	3,148	176,757	9,067
Service.....	8	Services.....	8	231,137	50,922	502,556	148,079
Unclassified.....	9	Non classés.....	9	147,896	6,520	376,061	113,802-
Total—All Business Types.....	10	Total—toutes entreprises.....	10	1,253,326	168,014	3,210,843	338,332
Professional Income.....	11	Revenu de professions.....	11	228,742	115,653	728,538	393,738
Commission Income.....	12	Revenu de commissions.....	12	43,850	24,406	88,262	53,644
Farm Income.....	13	Revenu d'agriculture.....	13	4,118,091	1,031,375	3,981,779	409,159
Fishing Income.....	14	Revenu de pêche.....	14	1,662	482	3,517	294
Rental Income.....	15	Revenu de location.....	15	221,015	30,439	693,335	51,811-
Total All Types.....	16	Total, tous genres.....	16	5,866,686	1,370,370	8,706,274	1,143,356
Capital Cost Allowance		Montant des allocations de coût en capital					
Business.....	17	D'entreprises.....	17	74,750		279,197	
Professional.....	18	De professions.....	18	5,440		26,177	
Commission.....	19	De commissions.....	19	3,907		6,087	
Farm.....	20	D'agriculture.....	20	789,075		723,335	
Fishing.....	21	De pêche.....	21	412		787	
Rental.....	22	De location.....	22	41,406		151,548	
Other.....	23	Autre.....	23	2,468		18,895	
Total C. C. A.....	24	Total, tous genres.....	24	917,457		1,206,027	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## RÉPARTITION DU REVENU BRUT ET NET PAR PROVINCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC		ONTARIO		MANITOBA		P O S T E M E
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
87,599	2,814	34,957	3,474	101,243	14,535	99,387	14,370	6,204	534	1
16,717	3,070	11,353	1,620	259,257	38,347	261,630	49,966	12,411	2,876	2
88,668	18,680	65,766	9,952	690,954	142,037	1,270,294	318,943	129,700	35,424	3
97,548	18,540	93,752	13,456	599,974	110,433	858,418	142,981	133,222	22,088	4
28,728	2,286	67,817	2,326	528,511	25,668	1,405,681	6,332	52,974	1,267	5
437,285	27,803	355,251	17,626	5,994,027	395,733	4,535,600	334,538	473,385	23,579	6
13,809	98-	6,787	311-	116,626	20,430	288,420	40,477	20,479	1,537	7
183,794	29,353	229,304	24,230	1,481,880	276,215	1,963,508	414,985	231,490	41,173	8
55,421	7,857-	26,006	5,342-	274,464	57,492-	634,588	175,639-	97,438	8,879-	9
009,569	94,591	890,993	67,031	10,046,937	965,905	11,317,526	1,146,952	1,157,305	119,599	10
293,656	120,712	148,580	75,506	2,302,366	1,148,245	4,016,554	1,907,902	331,875	160,969	11
20,740	11,339	17,837	8,834	329,849	134,484	301,820	165,117	44,997	18,389	12
330,450	7,435	211,590	4,031	2,067,042	220,670	4,865,290	232,867	1,916,571	204,321	13
403,986	116,746	87,084	22,265	48,299	14,773	11,474	3,822	16,318	4,897	14
133,928	7,794-	79,905	5,578-	1,914,244	52,644-	1,979,884	96,820-	191,149	15,814-	15
192,327	343,029	1,435,989	172,089	16,708,736	2,431,433	22,492,548	3,359,841	3,658,214	492,361	16
49,345		54,903		361,803		516,551		65,250		17
8,136		4,127		51,013		98,227		9,039		18
1,940		1,505		15,815		19,799		3,506		19
19,944		19,309		236,044		527,527		296,457		20
25,423		9,726		4,511		939		2,532		21
22,522		15,721		333,154		348,113		46,512		22
926		330		12,960		25,232		5,461		23
128,237		105,621		1,015,300		1,536,388		428,757		24
BRITISH COLUMBIA COLOMBIE BRITANNIQUE		YUKON		NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST		CANADA		P O S T E M E		
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net			
\$	\$	\$	\$	\$	\$	\$	\$			
144,160	23,085	151	25	21	6	508,117	61,305	1		
64,002	12,346	420	73	173	23	699,975	122,711	2		
636,468	157,564	4,468	1,315	2,815	384	3,612,981	878,496	3		
334,683	62,412	2,644	324	1,990	579	2,764,677	496,767	4		
208,038	4,109-	799	25	679	11-	2,926,189	37,139	5		
938,546	73,432	8,779	574	5,293	428	14,277,185	981,747	6		
202,912	18,835-	1,089	164	16	4-	853,811	55,749	7		
754,842	132,058	9,382	1,848	5,966	1,538	5,780,106	1,144,189	8		
337,466	165,934-	6,567	1,676-	2,550	351-	2,039,781	521,763-	9		
3,621,117	272,020	34,300	2,673	19,504	2,592	33,462,822	3,256,341	10		
1,664,887	735,151	8,400	3,618	8,603	3,784	9,913,603	4,742,044	11		
94,158	53,161	186	107	424	163	963,360	479,930	12		
797,763	29,126-	618	72-	1,319	112-	18,594,780	2,097,668	13		
204,087	60,870	148	23	1,172	179	977,148	288,616	14		
1,015,377	228,724-	5,258	198-	4,145	874-	6,310,266	440,119-	15		
7,397,389	863,352	48,911	6,151	35,167	5,734	70,221,978	10,424,480	16		
301,628		4,073		2,003		1,751,029		17		
40,024		292		260		247,134		18		
6,653		9		23		61,555		19		
101,180		156		156		2,733,394		20		
31,358		33		163		110,571		21		
240,045		938		1,177		1,217,742		22		
8,651		35		9		75,383		23		
729,538		5,535		3,791		6,196,808		24		

## ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL	MARRIED OR EQUIVALENT EXEMPTION EXEMPTION DE MARIÉ OU L'ÉQUIVALENT							
	Single \$3,170 Basic Exemption	\$1,980 Age Exemption or Disability Deduction	Education Deduction					
	Exemption de base de \$3,170 de célibataire	Exemption en raison d'âge ou déduction pour invalidité —\$1,980	Déduction relative aux études	Spouse's Income Not over \$490  Revenu du conjoint non supérieur à \$490	Spouse's Income \$490-\$3,270  Revenu du conjoint \$490-\$3,270		Equivalent to Married Exemption L'équivalent de l'exemption de marié	
	Number  Nombre	Number  Nombre	Number  Nombre	Number  Nombre	Number  Nombre	Income  Revenu	Number  Nombre	Number  Nombre
Under						\$		
Moins de \$ 2,000 .....	1,855,519	22,245	12,380	34,046	5,831	9,614	37,670	785
\$ 2,000 to-à 4,000 .....	1,039,360	151,428	39,356	29,193	10,124	18,962	17,029	962
4,000 to-à 6,000 .....	1,076,222	168,634	109,293	38,310	24,872	51,248	18,677	731
6,000 to-à 8,000 .....	1,002,116	190,584	102,998	57,344	40,600	80,367	27,776	2,713
8,000 to-à 10,000 .....	922,759	177,007	73,539	78,563	48,883	95,368	34,110	3,848
10,000 to-à 12,500 .....	1,065,686	178,724	61,839	97,717	63,977	119,955	42,043	5,135
12,500 to-à 15,000 .....	989,582	131,162	43,783	98,731	60,449	109,180	44,348	5,589
15,000 to-à 17,500 .....	841,774	95,258	31,769	113,068	59,168	105,666	43,240	5,403
17,500 to-à 20,000 .....	697,279	70,460	28,258	124,507	63,823	116,571	34,339	4,914
20,000 to-à 22,500 .....	610,451	51,240	27,929	126,877	66,687	115,364	28,028	3,026
22,500 to-à 25,000 .....	496,048	38,546	25,297	134,060	63,174	106,168	19,157	3,058
25,000 to-à 27,500 .....	392,383	32,092	27,027	112,806	57,102	95,390	15,785	2,199
27,500 to-à 30,000 .....	308,074	23,341	23,302	104,416	48,769	77,951	11,547	1,302
30,000 to-à 35,000 .....	406,194	33,852	36,914	146,229	72,932	118,049	15,536	2,242
35,000 to-à 40,000 .....	231,948	22,167	23,237	88,113	45,685	74,383	7,503	1,759
40,000 to-à 45,000 .....	131,536	14,066	17,741	52,093	28,815	45,467	4,712	738
45,000 and over-et plus .....	307,049	53,065	46,721	89,651	60,833	96,727	6,604	2,051
TOTAL .....	12,373,980	1,453,871	731,383	1,525,724	821,724	1,436,431	408,104	46,455

	WHOLLY DEPENDENT CHILDREN-ENFANTS ENTIÈREMENT À CHARGE							
	\$590 MAXIMUM EXEMPTION EXEMPTION MAXIMUM DE \$590			REDUCED \$590 EXEMPTION EXEMPTION RÉDUITE DE \$590				
	Number of Returns	Number of Dependants Under age 18	Income of Dependants	Number of Returns	Number of Dependants Under age 18	Income of Dependants	Amount of Exemption	
	Nombre de déclarations	Nombre de personnes à charge âgées de moins de 18 ans	Revenu des personnes à charge	Nombre de déclarations	Nombre de personnes à charge âgées de moins de 18 ans	Revenu des personnes à charge	Montant de l'exemption	
Under			\$			\$		\$
Moins de \$ 2,000 .....	131,624	231,909	2,767	582	583	1,565	176	
\$ 2,000 to-à 4,000 .....	55,274	102,282	2,556	600	604	1,735	117	
4,000 to-à 6,000 .....	67,766	118,068	3,481	698	704	2,033	127	
6,000 to-à 8,000 .....	98,495	176,424	6,132	1,270	1,304	3,418	419	
8,000 to-à 10,000 .....	138,781	249,985	10,143	2,188	2,212	5,510	858	
10,000 to-à 12,500 .....	180,384	327,105	11,837	2,313	2,341	5,912	890	
12,500 to-à 15,000 .....	207,541	374,493	14,615	2,694	2,737	6,952	970	
15,000 to-à 17,500 .....	236,147	423,761	16,611	3,555	3,668	9,344	1,265	
17,500 to-à 20,000 .....	254,681	453,612	18,760	3,797	3,995	10,218	1,421	
20,000 to-à 22,500 .....	274,875	500,445	22,857	4,136	4,137	10,111	1,515	
22,500 to-à 25,000 .....	275,905	510,521	20,186	4,331	4,498	11,355	1,706	
25,000 to-à 27,500 .....	241,673	452,881	18,623	3,695	3,776	9,583	1,398	
27,500 to-à 30,000 .....	215,118	408,852	17,372	3,867	4,016	10,012	1,492	
30,000 to-à 35,000 .....	305,293	591,429	27,284	6,628	6,827	16,969	2,469	
35,000 to-à 40,000 .....	180,543	356,727	21,592	3,938	4,105	10,549	1,381	
40,000 to-à 45,000 .....	103,358	201,422	14,067	2,288	2,452	6,196	884	
45,000 and over-et plus .....	201,105	394,644	38,051	5,756	6,197	15,543	2,241	
TOTAL .....	3,168,563	5,874,560	266,933	52,336	54,156	137,003	19,329	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

WHOLLY DEPENDENT CHILDREN-ENFANTS ENTIÈREMENT À CHARGE								
\$1,090 MAXIMUM EXEMPTION EXEMPTION MAXIMUM DE \$1,090				REDUCED \$1,090 EXEMPTION EXEMPTION RÉDUITE DE \$1,090				
Number of Returns  Nombre de déclarations		Number of Dependants Age 18 or over  Nombre de personnes à charge âgées de 18 ans ou plus	Income of Dependants  Revenu des personnes à charge	Number of Returns  Nombre de déclarations		Number of Dependants Age 18 or over  Nombre de personnes à charge âgées de 18 ans ou plus	Income of Dependants  Revenu des personnes à charge	Amount of Exemption  Montant de l'exemption
Under Moins de	\$ 2,000		\$				\$	\$
2,000 to-à	4,000	6,492	7,025	1,444	525	525	1,437	292
4,000 to-à	6,000	4,056	4,739	1,432	175	199	488	144
6,000 to-à	8,000	5,184	5,371	1,258	958	958	2,556	579
8,000 to-à	10,000	9,779	10,890	3,222	1,342	1,342	3,687	718
10,000 to-à	12,500	14,110	15,864	7,524	1,766	1,777	4,543	1,240
12,500 to-à	15,000	23,026	25,979	10,817	2,726	2,736	7,364	1,522
15,000 to-à	17,500	24,018	27,057	14,578	5,314	5,503	14,150	3,642
17,500 to-à	20,000	29,033	33,237	16,096	6,632	7,086	18,764	4,109
20,000 to-à	22,500	28,383	31,580	16,984	6,868	7,054	18,994	3,996
22,500 to-à	25,000	31,473	35,007	20,673	5,860	5,912	15,480	3,599
25,000 to-à	27,500	27,346	30,725	16,427	7,468	8,077	21,418	4,735
27,500 to-à	30,000	28,935	32,028	17,962	7,807	8,358	21,733	5,396
30,000 to-à	35,000	24,962	26,987	17,697	6,092	6,341	16,754	3,896
35,000 to-à	40,000	36,386	41,310	25,450	9,816	10,120	26,129	6,504
40,000 to-à	45,000	23,579	26,214	17,928	6,690	7,113	18,681	4,317
45,000 and over-et plus		16,540	19,053	13,910	4,263	4,544	11,673	2,641
		44,056	52,458	36,419	12,452	13,558	35,860	7,950
TOTAL		377,358	425,524	239,820	86,754	91,203	239,713	55,279

OTHER DEPENDANTS-AUTRES PERSONNES À CHARGE									
\$590 EXEMPTION (MAXIMUM OR REDUCED) EXEMPTION DE \$590 (MAXIMUM OU RÉDUITE)				\$1,090 EXEMPTION (MAXIMUM OR REDUCED) EXEMPTION DE \$1,090 (MAXIMUM OU RÉDUITE)					
Number of Returns  Nombre de déclarations		Number of Dependants  Nombre de personnes à charge	Income of Dependants  Revenu des personnes à charge	Amount of Exemption  Montant de l'exemption	Number of Returns  Nombre de déclarations		Number of Dependants  Nombre de personnes à charge	Income of Dependants  Revenu des personnes à charge	Amount of Exemption  Montant de l'exemption
Under Moins de	\$ 2,000		\$	\$				\$	\$
2,000 to-à	4,000	12	22	13	111	127	26	100	
4,000 to-à	6,000	44	88	52	472	475	105	209	
6,000 to-à	8,000	509	509	81	231	1,875	2,111	817	1,367
8,000 to-à	10,000	308	352	5	205	6,604	7,593	1,991	4,718
10,000 to-à	12,500	332	431	188	245	9,093	11,317	3,244	7,567
12,500 to-à	15,000	1,056	1,299	10	644	13,348	16,142	3,815	12,188
15,000 to-à	17,500	770	831	250	477	14,457	17,873	4,905	13,270
17,500 to-à	20,000	623	884	2	512	15,045	19,303	5,069	14,390
20,000 to-à	22,500	701	1,061	133	538	14,138	18,594	3,648	12,918
22,500 to-à	25,000	551	663	20	380	14,867	19,037	4,329	13,903
25,000 to-à	27,500	632	768	90	407	14,253	18,247	5,894	14,042
27,500 to-à	30,000	360	424	107	215	9,774	12,687	3,731	9,595
30,000 to-à	35,000	298	368	5	179	9,658	12,642	4,461	9,769
35,000 to-à	40,000	336	476	1	269	9,714	13,406	4,119	10,442
40,000 to-à	45,000	102	274	40	123	6,792	9,107	3,530	6,875
45,000 and over-et plus		164	317	17	185	4,520	6,569	2,356	5,217
		234	260	30	151	7,190	9,491	4,371	7,770
TOTAL		7,032	9,027	978	4,827	151,911	194,721	56,411	144,341

TABLE 14 (CONTINUED)

## ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL		590 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION MAXIMUM DE \$590 POUR ENFANTS ENTIÈREMENT À CHARGE							
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
		One Dependant  <i>Une personne à charge</i>	Two  <i>Deux</i>	Three  <i>Trois</i>	Four  <i>Quatre</i>	Five  <i>Cinq</i>	Six or More  <i>Six ou plus</i>	Total Number of Returns	Total Number of Dependants
								<i>Nombre total de déclarations</i>	<i>Nomb total personn à char</i>
Under									
Moins de \$ 2,000.....	69,397	36,122	17,810	5,540	1,934	821	131,624	231,909	
\$ 2,000 to-à 4,000.....	27,964	16,066	6,911	2,353	711	1,269	55,274	102,282	
4,000 to-à 6,000.....	34,952	21,572	7,509	2,556	545	632	67,766	118,068	
6,000 to-à 8,000.....	48,193	31,357	13,300	3,972	1,109	564	98,495	176,424	
8,000 to-à 10,000.....	64,524	47,910	19,409	4,879	1,000	1,059	138,781	249,985	
10,000 to-à 12,500.....	82,274	64,532	23,311	7,177	1,989	1,101	180,384	327,105	
12,500 to-à 15,000.....	96,750	71,308	27,873	8,499	1,882	1,229	207,541	374,493	
15,000 to-à 17,500.....	104,788	89,453	31,742	7,254	2,102	808	236,147	423,761	
17,500 to-à 20,000.....	114,394	94,704	35,826	7,144	2,072	541	254,681	453,612	
20,000 to-à 22,500.....	113,861	111,834	37,459	9,457	1,336	928	274,875	500,445	
22,500 to-à 25,000.....	108,326	115,057	41,403	8,612	1,927	580	275,905	510,521	
25,000 to-à 27,500.....	90,824	104,647	35,417	8,583	1,418	784	241,673	452,881	
27,500 to-à 30,000.....	76,934	94,670	34,332	7,318	1,207	657	215,118	408,852	
30,000 to-à 35,000.....	102,275	137,855	51,214	11,203	2,000	746	305,293	591,429	
35,000 to-à 40,000.....	56,661	82,696	32,708	6,502	1,540	436	180,543	356,727	
40,000 to-à 45,000.....	35,395	44,982	17,855	3,927	766	433	103,358	201,422	
45,000 and over-et plus.....	68,087	85,779	36,763	8,449	1,568	459	201,105	394,644	
TOTAL.....	1,295,599	1,250,544	470,842	113,425	25,106	13,047	3,168,563	5,874,560	

		REDUCED \$590 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION RÉDUITE DE \$590 POUR ENFANTS ENTIÈREMENT À CHARGE							
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
		One Dependant  <i>Une personne à charge</i>	Two  <i>Deux</i>	Three  <i>Trois</i>	Four  <i>Quatre</i>	Five  <i>Cinq</i>	Six or More  <i>Six ou plus</i>	Total Number of Returns  <i>Nombre total de déclarations</i>	To: Numb Dependar  <i>Nomb total personn à char</i>
<hr/>									
Under									
<i>Moins de</i>	\$ 2,000.....	581						582	58
\$ 2,000 to-à	4,000.....	598						600	60
4,000 to-à	6,000.....	695						698	70
6,000 to-à	8,000.....	1,236	34					1,270	1,30
8,000 to-à	10,000.....	2,164	24					2,188	2,21
10,000 to-à	12,500.....	2,285	28					2,313	2,34
12,500 to-à	15,000.....	2,651	43					2,694	2,73
15,000 to-à	17,500.....	3,442	113					3,555	3,66
17,500 to-à	20,000.....	3,599	198					3,797	3,99
20,000 to-à	22,500.....	4,135						4,136	4,13
22,500 to-à	25,000.....	4,164	167					4,331	4,49
25,000 to-à	27,500.....	3,614	81					3,695	3,77
27,500 to-à	30,000.....	3,718	149					3,867	4,01
30,000 to-à	35,000.....	6,433	193					6,628	6,82
35,000 to-à	40,000.....	3,771	167					3,938	4,10
40,000 to-à	45,000.....	2,124	164					2,288	2,45
45,000 and over-et plus.....	5,386	301		67				5,756	6,19
· TOTAL.....		50,596	1,664	72				52,336	54,15

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS  
PERSONNELLES ET LES CATÉGORIES DE REVENU**

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

\$1,090 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION MAXIMUM DE \$1,090 POUR ENFANTS ENTIÈREMENT À CHARGE		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL								Total Number of Returns	Total Number of Dependants
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus	Nombre total de déclarations	Nombre total de personnes à charge
der									
ins de \$ 2,000.....		5,984	487	18				6,492	7,025
\$,000 to-à 4,000.....		3,520	389	147				4,056	4,739
\$,000 to-à 6,000.....		4,997	187					5,184	5,371
\$,000 to-à 8,000.....		8,890	667	222				9,779	10,890
\$,000 to-à 10,000.....		12,743	993	361	13			14,110	15,864
\$,000 to-à 12,500.....		20,138	2,825	61				23,026	25,979
\$,500 to-à 15,000.....		21,317	2,367	330				24,018	27,057
\$,000 to-à 17,500.....		24,971	3,922	138				29,033	33,237
\$,500 to-à 20,000.....		25,646	2,377	260	100			28,383	31,580
\$,000 to-à 22,500.....		28,347	2,804	236	86			31,473	35,007
\$,500 to-à 25,000.....		24,301	2,716	326				27,346	30,725
\$,000 to-à 27,500.....		26,220	2,400	253	61			28,935	32,028
\$,500 to-à 30,000.....		23,021	1,858	82				24,962	26,987
\$,000 to-à 35,000.....		31,952	4,068	242	124			36,386	41,310
\$,000 to-à 40,000.....		21,133	2,257	189				23,579	26,214
\$,000 to-à 45,000.....		14,097	2,373	70				16,540	19,053
\$,000 and over-et plus.....		36,551	6,669	778	55			44,056	52,458
TOTAL.....		333,828	39,359	3,713	451			377,358	425,524

REDUCED \$1,090 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION RÉDUITE DE \$1,090 POUR ENFANTS ENTIÈREMENT À CHARGE		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
								Total Number of Returns	Total Number of Dependants
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus	Nombre total de déclarations	Nombre total de personnes à charge
der									
ins de \$ 2,000.....		525						525	525
\$,000 to-à 4,000.....		151	24					175	199
\$,000 to-à 6,000.....		958						958	958
\$,000 to-à 8,000.....		1,342						1,342	1,342
\$,000 to-à 10,000.....		1,755	11					1,766	1,777
\$,000 to-à 12,500.....		2,716	10					2,726	2,736
\$,500 to-à 15,000.....		5,131	177					5,314	5,503
\$,000 to-à 17,500.....		6,185	440					6,632	7,086
\$,500 to-à 20,000.....		6,682	186					6,868	7,054
\$,000 to-à 22,500.....		5,808	52					5,860	5,912
\$,500 to-à 25,000.....		6,859	609					7,468	8,077
\$,000 to-à 27,500.....		7,256	551					7,807	8,358
\$,500 to-à 30,000.....		5,843	249					6,092	6,341
\$,000 to-à 35,000.....		9,520	288					9,816	10,120
\$,000 to-à 40,000.....		6,302	353	35				6,690	7,113
\$,000 to-à 45,000.....		3,996	253	14				4,263	4,544
\$,000 and over-et plus.....		11,453	894	104				12,452	13,558
TOTAL.....		82,482	4,097	174				86,754	91,203

TABLE 15

## ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

## CLAIMED BY WORKING MOTHER—RÉCLAMÉS PAR UNE MÈRE QUI TRAVAILLE

Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
<b>Taxable Returns</b> <b>Déclarations imposables</b>			\$	\$				
Under								
Moins de \$ 2,000.....								
\$ 2,000 to-à 4,000.....	121	148	26	26	121			
4,000 to-à 6,000.....	3,815	6,505	2,524	2,479	3,633	76	106	
6,000 to-à 8,000.....	18,182	27,694	12,475	11,850	16,546	28	1,608	
8,000 to-à 10,000.....	39,864	64,863	41,240	37,219	31,853	209	7,802	
10,000 to-à 12,500.....	59,399	92,015	65,285	56,954	45,298	76	14,025	
12,500 to-à 15,000.....	60,951	92,186	73,653	62,532	43,209	302	17,440	
15,000 to-à 17,500.....	49,630	73,897	61,585	50,764	34,182	78	15,370	
17,500 to-à 20,000.....	35,209	54,178	45,061	36,522	24,370	25	10,814	
20,000 to-à 22,500.....	26,162	39,615	37,808	29,466	14,960	30	11,172	
22,500 to-à 25,000.....	18,456	28,135	27,454	20,899	10,725	130	7,601	
25,000 to-à 27,500.....	13,476	21,200	20,550	15,741	8,759		4,717	
27,500 to-à 30,000.....	10,128	16,784	16,085	12,178	6,049		4,077	
30,000 to-à 35,000.....	9,551	15,113	17,029	12,052	5,098		4,448	
35,000 to-à 40,000.....	4,953	8,291	9,604	6,710	2,315	75	2,563	
40,000 and over-et plus.....	4,929	8,554	11,016	6,543	2,404	27	2,498	
<b>TOTAL.....</b>	<b>354,826</b>	<b>549,178</b>	<b>441,394</b>	<b>361,934</b>	<b>249,522</b>	<b>1,063</b>	<b>104,241</b>	

## CLAIMED BY FATHER—RÉCLAMÉS PAR LE PÈRE

Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
<b>Taxable Returns</b> <b>Déclarations imposables</b>			\$	\$				
Under								
Moins de \$ 2,000.....								
\$ 2,000 to-à 4,000.....								
4,000 to-à 6,000.....								
6,000 to-à 8,000.....	91	340	70	70	91			
8,000 to-à 10,000.....	191	238	146	146	191			
10,000 to-à 12,500.....	980	1,433	657	651	964		11	
12,500 to-à 15,000.....	1,553	2,269	1,861	1,516	1,180		279	9
15,000 to-à 17,500.....	1,328	1,817	1,419	1,262	758		496	7
17,500 to-à 20,000.....	1,320	1,838	1,776	1,429	715		500	10
20,000 to-à 22,500.....	1,809	2,353	2,224	1,792	928		858	2
22,500 to-à 25,000.....	1,913	2,961	2,302	1,721	1,165		656	9
25,000 to-à 27,500.....	1,875	3,198	2,849	2,276	1,006		733	13
27,500 to-à 30,000.....	1,193	1,863	1,842	1,219	814		304	7
30,000 to-à 35,000.....	1,725	2,814	2,801	1,783	706		697	32
35,000 to-à 40,000.....	1,342	2,124	1,773	1,298	769		464	10
40,000 and over-et plus.....	2,032	3,455	3,938	2,616	1,006		822	19
<b>TOTAL.....</b>	<b>17,352</b>	<b>26,703</b>	<b>23,657</b>	<b>17,778</b>	<b>10,293</b>		<b>5,820</b>	<b>1,23</b>

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMIS

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

## CLAIMED BY WORKING MOTHER—RÉCLAMÉS PAR UNE MÈRE QUI TRAVAILLE

Income Class Catégorie de revenu	Number Claiming Nombre de réclamations	Number of Children Claimed Nombre d'enfants comptés	Total Payment for Care Montant total versé pour garde d'enfants	Allowable Deductions Déductions admises	Number Deducting Total Amount Paid Nombre déduisant le montant total payé	Number Deducting under Limitation A Nombre de déductions en vertu de la limite A	Number Deducting under Limitation B Nombre de déductions en vertu de la limite B	Number Deducting under Limitation C Nombre de déductions en vertu de la limite C
			\$	\$				
Under								
Moins de \$ 2,000.....	7,264	12,343	2,839	2,388	6,585	500	179	
\$ 2,000 to-à 4,000.....	15,120	24,569	8,827	8,209	13,605	405	1,110	
4,000 to-à 6,000.....	18,933	31,115	12,425	11,192	17,733	117	1,083	
6,000 to-à 8,000.....	29,469	47,369	23,843	21,853	25,651	124	3,694	
8,000 to-à 10,000.....	44,848	72,959	47,827	42,874	35,220	209	9,419	
10,000 to-à 12,500.....	61,064	94,994	67,763	59,081	46,329	128	14,607	
12,500 to-à 15,000.....	61,252	92,767	74,103	62,904	43,427	302	17,523	
15,000 to-à 17,500.....	49,875	74,374	61,913	51,038	34,365	89	15,421	
17,500 to-à 20,000.....	35,345	54,400	45,268	36,680	24,448	30	10,867	
20,000 to-à 22,500.....	26,268	39,801	37,957	29,585	15,042	30	11,196	
22,500 to-à 25,000.....	18,560	28,311	27,698	21,024	10,777	135	7,648	
25,000 to-à 27,500.....	13,539	21,304	20,623	15,798	8,809		4,730	
27,500 to-à 30,000.....	10,208	16,924	16,212	12,277	6,103		4,103	
30,000 to-à 35,000.....	9,622	15,262	17,201	12,149	5,131		4,486	
35,000 to-à 40,000.....	5,059	8,479	9,830	6,830	2,379	75	2,605	
40,000 and over-et plus.....	5,086	8,851	11,313	6,719	2,493	36	2,557	
TOTAL.....	411,512	643,822	485,642	400,600	298,097	2,187	111,228	

## CLAIMED BY FATHER—RÉCLAMÉS PAR LE PÈRE

Income Class Catégorie de revenu	Number Claiming Nombre de réclamations	Number of Children Claimed Nombre d'enfants comptés	Total Payment for Care Montant total versé pour garde d'enfants	Allowable Deductions Déductions admises	Number Deducting Total Amount Paid Nombre déduisant le montant total payé	Number Deducting under Limitation A Nombre de déductions en vertu de la limite A	Number Deducting under Limitation B Nombre de déductions en vertu de la limite B	Number Deducting under Limitation C Nombre de déductions en vertu de la limite C
			\$	\$				
Under								
Moins de \$ 2,000.....								
\$ 2,000 to-à 4,000.....	15	21	19	13				
4,000 to-à 6,000.....	437	442	195	194	437			
6,000 to-à 8,000.....	243	598	237	237	243			
8,000 to-à 10,000.....	502	618	269	268	466			36
10,000 to-à 12,500.....	1,094	1,624	842	805	1,019		70	
12,500 to-à 15,000.....	1,599	2,368	1,947	1,591	1,209		292	98
15,000 to-à 17,500.....	1,337	1,839	1,446	1,283	760		503	74
17,500 to-à 20,000.....	1,338	1,883	1,801	1,451	726		504	108
20,000 to-à 22,500.....	1,819	2,372	2,235	1,802	936		860	23
22,500 to-à 25,000.....	1,919	2,973	2,308	1,726	1,170		657	92
25,000 to-à 27,500.....	1,877	3,202	2,849	2,277	1,007		733	137
27,500 to-à 30,000.....	1,196	1,869	1,844	1,221	817		304	75
30,000 to-à 35,000.....	1,732	2,821	2,809	1,789	706		704	321
35,000 to-à 40,000.....	1,347	2,134	1,787	1,306	771		467	109
40,000 and over-et plus.....	2,046	3,481	3,963	2,634	1,015		827	199
TOTAL.....	18,507	28,254	24,565	18,604	11,291		5,925	1,283

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 16

# ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS CATÉGORIE DE REVENU	NET GAIN OR LOSS ON SHARES GAIN OU PERTE NETTE SUR ACTIONS		NET GAIN OR LOSS ON REAL ESTATE GAIN OU PERTE NETTE SUR BIENS IMMOBILIERS		NET GAIN OR LOSS ON BONDS OR OTHER PROPERTIES GAIN OU PERTE NETTE SUR OBLIGATIONS ET AUTRES BIENS	
	Number Reporting Nombre de déclarations	Amount Montant	Number Reporting Nombre de déclarations	Amount Montant	Number Reporting Nombre de déclarations	Amount Montant
Loss and Nil.....	1,441	\$ 4,293 -	3,170	\$ 43,604	362	\$ 3,906 -
Under \$ 2,000.....	4,309	4,026 -	2,635	7,567	482	3,247 -
\$ 2,000 to 3,000.....	1,885	3,471 -	1,438	11,649	115	255 -
3,000 to 4,000.....	2,136	1,477 -	1,450	7,254	448	2,574 -
4,000 to 5,000.....	2,542	1,823 -	2,178	10,989	679	1,883 -
\$ 5,000 to 6,000.....	3,754	375	3,880	24,717	526	984 -
6,000 to 7,000.....	3,882	2,361 -	3,831	37,180	705	239 -
7,000 to 8,000.....	3,805	1,227 -	4,634	35,437	649	1,933 -
8,000 to 9,000.....	5,220	9,418	4,745	37,174	808	3,080 -
9,000 to 10,000.....	4,953	604 -	5,105	38,906	903	852 -
Under \$ 10,000.....	33,927	9,496 -	33,066	254,477	5,677	18,964 -
\$ 10,000 to 11,000.....	5,480	536	4,525	31,900	611	1,978 -
11,000 to 12,000.....	6,313	2,460 -	4,251	62,255	1,196	3,286 -
12,000 to 13,000.....	5,719	277	4,006	27,599	732	1,807 -
13,000 to 14,000.....	6,607	9,368 -	3,807	26,512	1,267	3,767 -
14,000 to 15,000.....	5,680	6,349 -	3,660	30,510	662	3,849 -
15,000 to 16,000.....	6,300	5,153 -	3,897	34,976	643	724 -
16,000 to 17,000.....	6,973	749 -	3,859	31,516	1,172	2,337 -
17,000 to 18,000.....	7,730	8,655 -	4,023	35,081	1,160	916 -
18,000 to 19,000.....	7,017	3,931 -	4,160	33,955	772	3,544 -
19,000 to 20,000.....	7,268	2,079 -	3,105	24,731	747	3,256 -
10,000 to 20,000.....	65,087	37,937 -	39,293	339,035	8,962	25,472 -
20,000 to 22,500.....	19,094	14,394 -	9,030	86,912	2,272	5,811 -
22,500 to 25,000.....	20,780	12,582 -	8,144	66,612	2,111	6,828 -
25,000 to 27,500.....	19,978	5,788 -	7,762	91,018	2,011	4,171 -
27,500 to 30,000.....	19,580	2,766 -	6,700	133,185	2,104	14,648 -
30,000 to 35,000.....	31,122	15,892 -	12,446	153,725	2,906	6,358 -
35,000 to 40,000.....	24,319	3,506	9,866	147,756	2,892	7,424 -
40,000 to 50,000.....	36,558	42,893	12,725	237,904	4,338	13,595 -
50,000 to 75,000.....	38,135	105,541	13,481	392,779	4,250	11,239 -
75,000 to 100,000.....	15,525	87,180	5,012	246,528	2,288	10,348 -
100,000 and over.....	20,540	1,025,260	6,587	907,465	3,288	7,268 -
TOTAL.....	344,645	1,165,518	164,112	3,057,397	43,099	132,136 -
OCCUPATION CLASS						
Employees.....	201,835	124,492 -	50,595	359,993	17,325	74,193 -
Farmers and Fishermen.....	4,025	13,303	44,168	492,146	2,410	719 -
Professionals.....	16,106	12,426	3,873	76,632	2,447	6,591 -
Salesmen.....	1,776	1,599 -	557	4,051	187	575 -
Business Proprietors.....	11,003	77,575	15,380	193,246	2,930	1,625 -
Investors.....	85,990	1,160,400	35,329	1,598,060	14,876	39,177 -
Property Owners.....	5,508	18,048	8,998	274,814	942	7,345 -
Pensioners.....	13,464	11,469	3,760	28,405	1,392	3,324 -
Unclassified.....	4,938	1,609 -	1,452	30,049	590	2,981 -
TOTAL.....	344,645	1,165,518	164,112	3,057,397	43,099	132,136 -

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES  
OU DES PERTES EN CAPITAL DÉDUCTIBLES**

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ALL OTHER GAINS OR LOSSES TOUS LES AUTRES GAINS OU PERTES		TOTAL CAPITAL GAIN OR LOSS FROM ALL SOURCES TOTAL DES GAINS OU PERTES EN CAPITAL DE TOUTE PROVENANCE				TAXABLE GAIN OR ALLOWABLE LOSS GAINS EN CAPITAL IMPOSABLES OU PERTES EN CAPITAL DÉDUCTIBLES		INCOME CLASS CATÉGORIE DE REVENU
Number Reporting Nombre de déclarations	Amount Montant	Number with Gain Nombre comportant un gain	Amount of Gain Montant du gain	Number with Loss Nombre comportant une perte	Amount of Loss Montant de la perte	Amount of Gain Montant du gain	Amount of Loss Montant de la perte	
	\$		\$		\$	\$	\$	
735	36,810 -	3,782	57,859	1,471	59,266 -	28,662	1,340 -	.....Perte et néant
2,936	907	6,972	14,109	2,919	12,909 -	5,525	2,603 -	.....Moins de \$ 2,000
3,707	1,078	6,082	15,441	796	6,440 -	4,356	590 -	.....\$ 2,000 à 3,000
4,002	2,002	6,364	12,953	1,287	7,750 -	5,697	1,432 -	.....3,000 à 4,000
3,449	1,844	6,654	17,311	1,811	8,184 -	8,606	1,727 -	.....4,000 à 5,000
5,545	1,758	10,900	33,141	2,252	7,275 -	13,719	2,195 -	.....\$ 5,000 à 6,000
6,751	3,211	11,566	45,827	2,613	8,036 -	21,673	2,228 -	.....6,000 à 7,000
7,526	4,369	13,224	46,505	2,659	9,860 -	23,157	2,320 -	.....7,000 à 8,000
9,730	4,288	15,853	63,526	3,372	15,726 -	29,218	3,238 -	.....8,000 à 9,000
8,963	5,223	15,486	53,220	3,257	10,548 -	25,029	2,521 -	.....9,000 à 10,000
53,344	12,129 -	96,883	359,890	22,437	146,003 -	165,642	20,204 -	.....Moins de \$ 10,000
8,202	4,700	14,566	48,628	3,447	13,469 -	23,971	2,908 -	.....\$ 10,000 à 11,000
7,932	5,551	13,810	77,607	4,669	15,547 -	38,738	4,075 -	.....11,000 à 12,000
9,322	4,489	14,330	42,666	4,496	12,107 -	21,076	3,740 -	.....12,000 à 13,000
9,779	5,047	15,591	45,226	4,788	26,802 -	21,784	5,148 -	.....13,000 à 14,000
8,686	3,835	13,251	44,811	4,651	20,666 -	18,378	5,339 -	.....14,000 à 15,000
9,183	5,059	14,551	51,517	4,884	17,359 -	23,987	4,983 -	.....15,000 à 16,000
10,873	6,864	16,140	48,037	5,067	12,744 -	23,822	4,383 -	.....16,000 à 17,000
9,597	4,995	14,792	49,745	6,027	19,242 -	26,250	6,313 -	.....17,000 à 18,000
9,005	4,048	14,205	54,461	5,500	23,933 -	23,480	6,015 -	.....18,000 à 19,000
9,906	7,192	14,131	44,768	6,077	18,182 -	21,437	5,262 -	.....19,000 à 20,000
92,485	51,781	145,367	507,466	49,606	180,060 -	242,922	48,174 -	.....10,000 à 20,000
22,005	13,307	35,750	137,116	13,428	57,104 -	63,061	14,370 -	.....20,000 à 22,500
20,070	8,858	32,999	112,899	14,498	56,839 -	56,326	16,249 -	.....22,500 à 25,000
19,936	10,518	31,691	146,543	13,643	54,966 -	69,843	14,308 -	.....25,000 à 27,500
17,662	10,384	29,157	182,058	13,415	55,904 -	72,566	13,812 -	.....27,500 à 30,000
29,990	22,981	48,082	246,494	21,599	92,040 -	125,687	21,672 -	.....30,000 à 35,000
24,471	21,809	39,360	231,796	16,004	66,150 -	113,565	16,057 -	.....35,000 à 40,000
27,840	29,474	49,788	404,664	21,296	107,988 -	196,441	21,774 -	.....40,000 à 50,000
24,033	35,303	47,939	647,489	19,276	125,104 -	302,136	23,095 -	.....50,000 à 75,000
7,618	16,677	17,427	408,192	7,234	68,155 -	187,717	9,516 -	.....75,000 à 100,000
8,091	52,435	21,861	2,133,290	7,582	155,397 -	1,004,767	11,413 -	.....100,000 et plus...
347,545	261,397	596,304	5,517,897	220,018	1,165,721 -	2,600,674	230,654 -	.....TOTAL
CATÉGORIE D'EMPLOI								
170,352	78,551	258,849	855,933	147,584	616,074 -	418,525	146,592 -	.....Employés
11,831	11,778	54,853	537,006	2,941	20,498 -	249,433	2,933 -	.....Agriculteurs et pêcheurs
7,566	7,980	15,351	155,369	9,842	64,922 -	70,612	11,744 -	Membres de professions libérales
1,546	1,139	2,581	8,745	1,101	4,578 -	4,254	1,074 -	.....Vendeurs
11,704	25,879 -	29,089	336,694	8,262	90,127 -	139,384	8,790 -	.....Propriétaires d'entreprises
101,051	160,412	170,838	3,180,305	37,280	300,609 -	1,542,202	46,811 -	.....Portefeuilleistes
4,410	8,359	13,547	325,775	3,566	31,899 -	125,581	3,897 -	.....Propriétaires d'immeubles
34,496	17,195	43,600	70,817	6,528	17,071 -	33,317	5,735 -	.....Pensionnés
4,589	1,863	7,596	47,255	2,914	19,934 -	17,367	3,071 -	.....Non classés
347,545	261,397	596,304	5,517,897	220,018	1,165,721 -	2,600,674	230,654 -	.....TOTAL

TABLE 17

# CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

SINGLE - CÉLIBATAIRES									
WITH ONE CHILD AVEC UN ENFANT					WITH TWO CHILDREN AVEC DEUX ENFANTS				
	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit		Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under Moins de		\$	\$	\$			\$	\$	\$
\$ 2,000 to-à 3,000.....	72,331	29,760	29,760	18,878	40,707	23,015	23,015	21,249	
3,000 to-à 4,000.....	10,635	26,848	26,848	2,776	4,932	11,911	11,911	2,575	
4,000 to-à 5,000.....	8,808	31,072	31,072	2,299	5,154	17,455	17,455	2,690	
5,000 to-à 6,000.....	6,455	29,309	29,309	1,687	4,186	18,424	18,424	2,185	
6,000 to-à 7,000.....	7,066	39,182	39,182	1,846	2,847	15,633	15,633	1,486	
7,000 to-à 8,000.....	5,599	35,893	35,893	1,461	3,691	23,667	23,667	1,927	
8,000 to-à 9,000.....	6,017	45,072	45,072	1,570	3,479	26,342	26,342	1,816	
9,000 to-à 10,000.....	5,566	47,008	47,008	1,453	3,283	27,886	27,886	1,714	
10,000 to-à 11,000.....	5,070	47,553	47,553	1,323	3,730	35,320	35,320	1,947	
11,000 to-à 12,000.....	5,808	60,967	60,967	1,516	2,448	25,596	25,596	1,278	
12,000 to-à 13,000.....	7,239	83,237	83,237	1,889	2,456	28,383	28,383	1,282	
13,000 to-à 14,000.....	4,074	50,552	50,552	1,063	2,662	33,193	33,193	1,390	
14,000 to-à 15,000.....	5,989	80,601	80,601	1,563	2,259	30,300	30,300	1,179	
15,000 to-à 16,000.....	4,709	68,288	68,288	1,229	2,273	33,033	33,033	1,187	
16,000 to-à 17,000.....	5,091	78,728	78,728	1,329	1,908	29,557	29,557	996	
17,000 to-à 18,000.....	3,372	55,665	55,665	880	2,091	34,525	34,525	1,092	
18,000 to-à 19,000.....	2,886	50,624	50,624	753	1,645	28,850	28,850	859	
19,000 to-à 20,000.....	2,926	54,052	54,052	764	1,038	19,203	19,203	542	
20,000 to-à 21,000.....	2,215	43,214	43,214	578	1,920	37,344	37,344	1,002	
21,000 to-à 22,000.....	2,131	43,634	43,634	556	1,140	23,399	23,399	595	
22,000 to-à 24,000.....	1,940	41,704	41,704	506	584	12,552	12,552	305	
	3,221	73,947	73,947	831	2,193	50,124	50,124	1,141	
Under Moins de	24,000.....	179,148	1,116,908	1,116,908	46,752	96,626	585,713	585,713	50,435
24,000 to-à 26,000.....	2,149	54,080	54,080	378	1,352	33,698	33,698	607	
26,000 to-à 28,000.....	1,597	43,234	43,234	129	1,048	28,481	28,481	352	
28,000 to-à 30,000.....	416	11,792	11,792	7	898	26,112	26,112	217	
30,000 to-à 32,000.....					632	19,729	19,729	85	
32,000 to-à 34,000.....					308	10,185	10,185	13	
34,000 to-à 36,000.....									
36,000 to-à 38,000.....									
38,000 to-à 40,000.....									
40,000 to-à 42,000.....									
42,000 and over-et plus.....									
TOTAL.....	183,310	1,226,013	1,226,013	47,266	100,864	703,918	703,918	51,708	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



**CRÉDIT D'IMPÔT POUR ENFANT SELON LA SITUATION DE FAMILLE,  
NOMBRE D'ENFANTS ET CATÉGORIE DE REVENU NET DE FAMILLE**

*ANNÉE D'IMPOSITION 1981 (En milliers de dollars)*

**SINGLE – CÉLIBATAIRES**

		WITH THREE OR MORE CHILDREN AVEC TROIS ENFANTS OU PLUS				TOTAL			
		Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under Moins de	\$		\$	\$			\$	\$	\$
2,000 to-à 3,000	\$ 2,000	22,990	19,209	19,209	20,542	136,028	71,983	71,983	60,670
3,000 to-à 4,000	3,000	5,065	12,597	12,597	5,286	20,632	51,356	51,356	10,636
4,000 to-à 5,000	4,000	2,896	9,862	9,862	2,511	16,858	58,389	58,389	7,501
5,000 to-à 6,000	5,000	1,995	8,643	8,643	1,851	12,636	56,376	56,376	5,724
6,000 to-à 7,000	6,000	2,329	12,748	12,748	2,394	12,242	67,563	67,563	5,727
7,000 to-à 8,000	7,000	1,463	9,588	9,588	1,261	10,753	69,148	69,148	4,649
8,000 to-à 9,000	8,000	1,768	13,024	13,024	1,551	11,264	84,438	84,438	4,938
9,000 to-à 10,000	9,000	1,354	11,498	11,498	1,177	10,203	86,392	86,392	4,344
10,000 to-à 11,000	10,000	1,026	9,771	9,771	827	9,826	92,644	92,644	4,097
11,000 to-à 12,000	11,000	1,151	12,021	12,021	932	9,407	98,584	98,584	3,726
12,000 to-à 13,000	12,000	1,543	17,866	17,866	1,261	11,238	129,486	129,486	4,432
13,000 to-à 14,000	13,000	549	6,927	6,927	562	7,285	90,673	90,673	3,015
14,000 to-à 15,000	14,000	534	7,179	7,179	445	8,782	118,081	118,081	3,187
15,000 to-à 16,000	15,000	1,118	16,241	16,241	967	8,100	117,561	117,561	3,382
16,000 to-à 17,000	16,000	591	9,065	9,065	521	7,590	117,349	117,349	2,846
17,000 to-à 18,000	17,000	1,134	18,584	18,584	976	6,597	108,774	108,774	2,947
18,000 to-à 19,000	18,000	419	7,356	7,356	385	4,950	86,830	86,830	1,997
19,000 to-à 20,000	19,000	433	7,991	7,991	393	4,397	81,246	81,246	1,699
20,000 to-à 21,000	20,000	244	4,753	4,753	195	4,379	85,311	85,311	1,775
21,000 to-à 22,000	21,000	147	2,995	2,995	135	3,418	70,028	70,028	1,286
22,000 to-à 24,000	22,000	22	475	475	18	2,546	54,730	54,730	829
24,000 and over	24,000	347	8,062	8,062	291	5,761	132,132	132,132	2,262
Under Moins de	24,000	49,118	226,453	226,453	44,482	324,892	1,929,074	1,929,074	141,669
26,000 to-à 28,000	26,000	324	8,111	8,111	238	3,825	95,889	95,889	1,223
28,000 to-à 30,000	28,000	489	13,176	13,176	325	3,134	84,891	84,891	806
30,000 to-à 32,000	30,000	341	9,846	9,846	183	1,655	47,750	47,750	406
32,000 to-à 34,000	32,000	56	1,739	1,739	25	688	21,468	21,468	110
34,000 to-à 36,000	34,000	128	4,158	4,158	42	436	14,343	14,343	55
36,000 to-à 38,000	36,000	59	2,044	2,044	28	59	2,044	2,044	28
38,000 to-à 40,000	38,000	55	2,052	2,052	14	55	2,052	2,052	14
40,000 to-à 42,000	40,000								
42,000 and over-et plus	42,000	15	645	645	5	15	645	645	5
<b>TOTAL</b>		<b>50,588</b>	<b>268,346</b>	<b>268,346</b>	<b>45,343</b>	<b>334,762</b>	<b>2,198,277</b>	<b>2,198,277</b>	<b>144,317</b>

TABLE 17 (CONTINUED)

## CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED - MARIÉES									
		WITH ONE CHILD AVEC UN ENFANT				WITH TWO CHILDREN AVEC DEUX ENFANTS			
		Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000	52,668	5,526	10,568	13,747	37,788	4,616	10,624	19,725
\$ 2,000 to-à	3,000	8,911	12,948	22,349	2,326	5,632	7,968	13,674	2,940
3,000 to-à	4,000	10,090	22,683	35,469	2,634	5,514	11,099	19,351	2,878
4,000 to-à	5,000	10,214	24,679	46,215	2,666	6,419	16,159	28,964	3,389
5,000 to-à	6,000	10,849	32,551	59,880	2,832	7,938	18,472	43,792	4,145
6,000 to-à	7,000	12,487	44,746	81,229	3,259	9,869	22,844	64,831	5,152
7,000 to-à	8,000	14,945	57,222	112,152	3,939	11,937	33,726	89,640	6,231
8,000 to-à	9,000	19,503	80,596	165,546	5,091	17,474	52,141	149,602	9,120
9,000 to-à	10,000	20,603	85,533	195,558	5,409	18,175	53,247	172,344	9,487
10,000 to-à	11,000	18,125	71,540	190,325	4,730	19,019	66,726	199,120	9,928
11,000 to-à	12,000	24,121	119,423	278,414	6,309	21,442	92,529	246,269	11,193
12,000 to-à	13,000	25,136	136,723	314,677	6,560	22,603	87,315	282,629	11,799
13,000 to-à	14,000	26,902	165,274	363,520	7,021	23,642	100,266	318,799	12,340
14,000 to-à	15,000	25,339	145,700	367,123	6,613	26,538	100,120	384,678	13,853
15,000 to-à	16,000	25,626	126,023	397,158	6,688	26,933	103,663	418,423	14,059
16,000 to-à	17,000	29,947	167,716	493,433	7,816	26,566	120,668	438,111	13,867
17,000 to-à	18,000	35,047	165,988	612,619	9,148	30,007	125,514	524,952	15,665
18,000 to-à	19,000	35,925	204,013	664,516	9,376	32,871	124,756	608,801	17,157
19,000 to-à	20,000	34,612	182,110	675,070	9,034	35,804	154,093	698,364	18,688
20,000 to-à	21,000	33,603	181,880	688,950	8,770	32,830	134,858	672,913	17,136
21,000 to-à	22,000	35,155	176,750	755,652	9,176	38,721	149,141	833,140	20,211
22,000 to-à	24,000	66,431	381,214	1,529,480	17,093	81,563	328,654	1,874,026	42,285
Under									
Moins de	24,000	576,239	2,590,839	8,059,901	150,236	539,285	1,908,577	8,093,049	281,246
24,000 to-à	26,000	69,437	453,623	1,737,158	12,705	80,528	373,876	2,015,915	35,670
26,000 to-à	28,000	59,244	415,496	1,598,998	5,017	80,792	415,750	2,183,149	27,754
28,000 to-à	30,000	16,856	112,339	476,963	377	69,313	369,273	2,010,625	16,957
30,000 to-à	32,000					62,018	403,691	1,918,313	9,209
32,000 to-à	34,000					45,581	304,624	1,497,691	2,372
34,000 to-à	36,000					109	1,539	3,867	23
36,000 to-à	38,000					136	643	5,083	12
38,000 to-à	40,000								
40,000 to-à	42,000								
42,000 and over-et plus									
TOTAL		721,776	3,572,296	11,873,020	168,335	877,762	3,777,972	17,727,691	373,243

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



**CRÉDIT D'IMPÔT POUR ENFANT SELON LA SITUATION DE FAMILLE,  
NOMBRE D'ENFANTS ET CATÉGORIE DE REVENU NET DE FAMILLE**

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

## MARRIED - MARIÉS

	WITH THREE CHILDREN AVEC TROIS ENFANTS				WITH FOUR CHILDREN AVEC QUATRE ENFANTS			
	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
der		\$	\$	\$		\$	\$	\$
ins de \$ 2,000.....	17,157	3,727	5,619	13,433	9,201	2,542	4,390	9,606
0,000 to-à 3,000.....	2,670	3,271	6,923	2,090	1,098	1,165	2,674	1,146
0,000 to-à 4,000.....	2,761	3,674	9,734	2,162	1,260	2,590	4,428	1,315
0,000 to-à 5,000.....	3,193	6,005	14,417	2,500	1,248	2,510	5,588	1,303
0,000 to-à 6,000.....	2,734	5,807	15,107	2,141	1,111	1,981	6,202	1,160
0,000 to-à 7,000.....	4,049	12,240	26,186	3,170	1,454	4,978	9,454	1,518
0,000 to-à 8,000.....	4,459	12,727	33,578	3,491	1,492	2,505	11,241	1,558
0,000 to-à 9,000.....	7,355	20,545	62,695	5,759	2,252	3,875	19,343	2,351
0,000 to-à 10,000.....	8,851	23,863	83,991	6,930	3,428	8,334	32,870	3,579
0,000 to-à 11,000.....	9,787	23,992	102,612	7,663	3,262	8,982	34,074	3,406
0,000 to-à 12,000.....	7,816	22,395	90,088	6,120	1,885	2,637	21,736	1,968
0,000 to-à 13,000.....	6,200	18,531	77,605	4,855	3,551	10,110	44,355	3,707
0,000 to-à 14,000.....	10,099	38,730	136,079	7,908	2,900	9,831	39,133	3,028
0,000 to-à 15,000.....	10,187	29,107	148,265	7,976	3,229	10,787	46,950	3,371
0,000 to-à 16,000.....	11,813	33,845	183,233	9,249	3,085	6,581	47,939	3,221
0,000 to-à 17,000.....	10,821	35,907	178,158	8,473	3,242	7,827	53,630	3,385
0,000 to-à 18,000.....	13,220	33,844	231,216	10,351	2,514	8,376	44,105	2,625
0,000 to-à 19,000.....	11,787	32,611	218,338	9,229	2,703	11,792	49,911	2,822
0,000 to-à 20,000.....	12,172	39,430	236,563	9,531	3,624	11,683	70,799	3,783
0,000 to-à 21,000.....	13,681	36,678	280,672	10,710	3,300	4,611	67,479	3,445
0,000 to-à 22,000.....	11,870	44,061	255,816	9,293	3,673	12,784	79,018	3,834
0,000 to-à 24,000.....	30,485	105,061	699,998	23,745	8,149	32,665	187,281	8,478
der								
ins de 24,000.....	213,167	586,053	3,096,894	166,779	67,661	169,144	882,601	70,608
0,000 to-à 26,000.....	30,006	130,326	749,525	21,216	6,842	23,311	170,839	6,631
0,000 to-à 28,000.....	30,137	141,215	814,507	18,220	7,645	29,489	206,696	6,613
0,000 to-à 30,000.....	24,260	103,667	702,296	12,330	5,596	25,872	162,401	4,286
0,000 to-à 32,000.....	25,790	125,782	797,576	10,537	4,384	20,122	135,802	2,910
0,000 to-à 34,000.....	20,710	125,702	682,760	6,371	4,142	27,232	137,263	2,312
0,000 to-à 36,000.....	17,073	111,022	596,849	3,539	4,066	19,813	141,960	1,917
0,000 to-à 38,000.....	11,808	86,534	436,122	1,356	2,626	13,282	97,293	957
0,000 to-à 40,000.....	6,291	53,000	242,009	208	2,281	14,896	88,502	631
0,000 to-à 42,000.....					2,060	16,738	84,689	333
0,000 and over-et plus.....	58	744	2,568	2	1,359	13,199	58,519	87
TOTAL.....	379,300	1,464,045	8,121,106	240,558	108,662	373,099	2,166,567	97,286

TABLE 17 (CONTINUED)

## CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED - MARIÉS									
		WITH FIVE OR MORE CHILDREN AVEC CINQ ENFANTS OU PLUS				TOTAL			
		Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	5,506	2,012	2,067	8,247	122,320	18,423	33,268	64,758
\$ 2,000 to-à	3,000.....	970	996	2,408	1,400	19,281	26,349	48,027	9,902
3,000 to-à	4,000.....	597	608	2,068	837	20,222	40,655	71,049	9,827
4,000 to-à	5,000.....	836	1,312	3,740	1,303	21,910	50,666	98,925	11,161
5,000 to-à	6,000.....	366	87	1,929	480	22,998	58,898	126,909	10,757
6,000 to-à	7,000.....	805	1,429	5,153	1,224	28,664	86,236	186,853	14,323
7,000 to-à	8,000.....	386	249	2,784	616	33,219	106,429	249,396	15,835
8,000 to-à	9,000.....	1,041	1,617	8,947	1,402	47,625	158,774	406,133	23,723
9,000 to-à	10,000.....	705	725	6,650	1,006	51,762	171,702	491,413	26,411
10,000 to-à	11,000.....	908	677	9,467	1,213	51,101	171,917	535,598	26,940
11,000 to-à	12,000.....	2,385	2,041	27,543	3,466	57,649	239,026	664,049	29,055
12,000 to-à	13,000.....	1,023	1,734	12,695	1,444	58,513	254,412	731,961	28,364
13,000 to-à	14,000.....	689	3,703	9,228	1,002	64,232	317,804	866,759	31,299
14,000 to-à	15,000.....	407	525	5,888	591	65,700	286,239	952,904	32,405
15,000 to-à	16,000.....	1,019	3,759	15,703	1,435	68,476	273,871	1,062,456	34,653
16,000 to-à	17,000.....	1,237	3,873	20,300	1,745	71,813	335,991	1,183,632	35,285
17,000 to-à	18,000.....	521	1,259	9,081	749	81,309	334,981	1,421,972	38,536
18,000 to-à	19,000.....	1,275	3,292	23,361	1,905	84,561	376,464	1,564,927	40,490
19,000 to-à	20,000.....	1,240	3,657	24,306	1,704	87,452	390,973	1,705,101	42,740
20,000 to-à	21,000.....	466	882	9,654	613	83,880	358,910	1,719,669	40,674
21,000 to-à	22,000.....	384	1,206	8,288	508	89,803	383,943	1,931,914	43,023
22,000 to-à	24,000.....	1,871	6,885	42,983	2,733	188,499	854,478	4,333,768	94,335
Under									
Moins de	24,000.....	24,637	42,528	254,242	35,623	1,420,989	5,297,140	20,386,686	704,493
24,000 to-à	26,000.....	1,513	4,862	37,407	2,144	188,326	985,998	4,710,844	78,366
26,000 to-à	28,000.....	1,442	4,184	38,653	1,819	179,260	1,006,134	4,842,003	59,423
28,000 to-à	30,000.....	1,369	8,487	39,418	1,611	117,394	619,638	3,391,703	35,561
30,000 to-à	32,000.....	1,273	5,821	39,470	1,274	93,465	555,414	2,891,161	23,931
32,000 to-à	34,000.....	531	3,247	17,376	496	70,964	460,806	2,335,091	11,551
34,000 to-à	36,000.....	730	2,543	25,304	546	21,978	134,916	767,980	6,025
36,000 to-à	38,000.....	417	1,952	15,407	300	14,987	102,411	553,905	2,625
38,000 to-à	40,000.....	585	3,379	22,681	423	9,157	71,275	353,193	1,262
40,000 to-à	42,000.....	1,229	9,062	50,914	661	3,289	25,801	135,604	993
42,000 and over-et plus.....		969	3,690	46,632	355	2,386	17,634	107,718	444
TOTAL.....		34,695	89,754	587,505	45,252	2,122,195	9,277,166	40,475,888	924,675

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.





TABLE 18

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

		NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD			
		Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	8,610	2,974	3,311	4,020	1,457	641	774	700
\$ 2,000 to-à	3,000.....	1,441	2,182	3,650	726	253	423	631	104
3,000 to-à	4,000.....	1,531	2,028	5,409	801	258	766	887	103
4,000 to-à	5,000.....	1,639	2,928	7,340	908	275	824	1,223	162
5,000 to-à	6,000.....	1,680	2,646	9,244	935	257	809	1,393	114
6,000 to-à	7,000.....	1,306	3,051	8,579	772	435	1,407	2,823	201
7,000 to-à	8,000.....	2,267	3,342	17,027	1,237	338	1,472	2,554	148
8,000 to-à	9,000.....	2,790	7,216	23,724	1,465	442	1,240	3,784	249
9,000 to-à	10,000.....	2,785	6,545	26,315	1,657	502	1,941	4,797	255
10,000 to-à	11,000.....	3,054	7,060	31,734	1,665	592	2,103	6,229	337
11,000 to-à	12,000.....	2,140	6,345	24,608	1,268	654	2,305	7,515	373
12,000 to-à	13,000.....	2,290	6,945	28,662	1,191	657	2,497	8,164	363
13,000 to-à	14,000.....	3,011	9,983	40,590	1,707	626	1,538	8,450	316
14,000 to-à	15,000.....	1,951	7,042	28,203	1,295	639	2,341	9,279	368
15,000 to-à	16,000.....	3,277	9,323	50,733	1,878	523	2,147	8,120	299
16,000 to-à	17,000.....	2,933	9,309	48,444	1,746	691	3,694	11,438	395
17,000 to-à	18,000.....	2,981	10,362	51,994	1,576	726	2,640	12,694	412
18,000 to-à	19,000.....	2,659	11,857	49,136	1,593	753	3,980	13,953	401
19,000 to-à	20,000.....	2,950	12,023	57,283	1,539	600	4,202	11,710	321
20,000 to-à	21,000.....	2,039	8,875	41,907	1,158	618	3,089	12,678	348
21,000 to-à	22,000.....	2,702	10,536	57,983	1,357	577	3,761	12,424	258
22,000 to-à	24,000.....	5,463	26,226	125,317	3,167	1,077	7,118	24,757	560
Under									
Moins de	24,000 .....	61,499	168,798	741,193	33,662	12,950	50,938	166,276	6,789
24,000 to-à	26,000.....	4,738	21,110	118,060	2,042	965	6,432	24,184	413
26,000 to-à	28,000.....	3,759	23,223	101,447	1,418	835	5,889	22,623	292
28,000 to-à	30,000.....	2,966	13,809	85,515	1,024	468	4,150	13,468	167
30,000 to-à	32,000.....	2,461	10,501	76,283	750	397	3,059	12,346	84
32,000 to-à	34,000.....	1,338	9,892	44,126	268	151	987	4,997	30
34,000 to-à	36,000.....	284	1,037	9,921	96	99	760	3,462	35
36,000 to-à	38,000.....	822	3,687	30,391	104	10	96	369	2
38,000 to-à	40,000.....	295	1,953	11,342	48	46	576	1,772	12
40,000 to-à	42,000.....								
42,000 and over-et plus .....		178	713	7,816	25				
TOTAL.....		78,344	254,762	1,226,256	39,437	15,923	72,922	249,587	7,825

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE ET CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK			
	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
der		\$	\$	\$		\$	\$	\$
ins de \$ 2,000.....	9,864	4,598	5,601	4,746	12,443	4,670	5,112	6,081
,000 to-à 3,000.....	1,997	3,571	4,987	1,068	1,560	2,379	3,899	788
,000 to-à 4,000.....	1,740	4,975	5,976	836	1,409	3,561	5,037	828
,000 to-à 5,000.....	1,257	3,525	5,641	691	1,267	3,810	5,657	548
,000 to-à 6,000.....	1,870	7,119	10,392	829	1,118	2,719	6,321	420
,000 to-à 7,000.....	2,314	8,335	15,032	1,037	864	3,833	5,608	448
,000 to-à 8,000.....	1,974	7,643	14,626	1,025	2,179	8,799	16,405	1,142
,000 to-à 9,000.....	2,664	10,238	22,726	1,256	2,581	10,964	21,999	1,358
,000 to-à 10,000.....	2,545	11,090	24,257	1,252	1,876	7,204	17,787	872
,000 to-à 11,000.....	3,429	15,099	35,863	1,638	2,440	6,160	25,542	1,144
,000 to-à 12,000.....	2,932	13,728	33,902	1,509	2,570	7,898	29,509	1,309
,000 to-à 13,000.....	3,370	14,475	42,189	1,693	2,514	9,764	31,497	1,292
,000 to-à 14,000.....	3,305	13,215	44,603	1,536	4,115	13,293	55,362	2,317
,000 to-à 15,000.....	4,127	16,830	59,984	2,016	3,730	11,715	53,805	2,052
,000 to-à 16,000.....	3,542	12,396	54,897	1,770	3,395	12,049	52,614	1,766
,000 to-à 17,000.....	4,555	17,430	75,045	2,292	3,025	12,408	50,042	1,527
,000 to-à 18,000.....	4,113	12,877	72,097	2,125	3,453	13,853	60,626	1,563
,000 to-à 19,000.....	4,431	14,278	81,884	2,385	3,506	13,803	65,070	1,666
,000 to-à 20,000.....	4,612	16,513	90,072	2,391	2,766	14,462	53,761	1,519
,000 to-à 21,000.....	3,389	10,868	69,566	1,854	3,813	16,212	78,193	1,961
,000 to-à 22,000.....	3,983	18,366	85,437	1,996	2,690	12,306	57,777	1,405
,000 to-à 24,000.....	8,283	36,750	190,321	4,274	7,108	32,228	163,598	3,560
der								
ins de 24,000.....	80,296	273,916	1,045,098	40,219	70,422	224,090	865,220	35,566
,000 to-à 26,000.....	6,816	35,380	170,851	2,850	5,449	33,789	135,792	2,318
,000 to-à 28,000.....	6,686	38,845	181,153	2,366	5,853	29,462	157,858	2,094
,000 to-à 30,000.....	4,426	20,378	128,265	1,513	2,963	15,575	85,698	775
,000 to-à 32,000.....	2,762	14,101	85,484	775	2,528	14,354	78,099	581
,000 to-à 34,000.....	1,973	15,300	64,954	265	1,855	14,746	61,193	355
,000 to-à 36,000.....	364	1,935	12,640	84	139	382	4,829	31
,000 to-à 38,000.....	404	1,485	15,046	40	250	2,654	9,225	34
,000 to-à 40,000.....	132	2,563	5,132	3	268	1,662	10,312	22
,000 to-à 42,000.....	105	1,004	4,379	15	50	15	2,068	7
,000 and over-et plus.....	116	963	5,894	14				
TOTAL.....	104,080	405,871	1,718,896	48,144	89,778	336,772	1,410,340	41,783

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC QUÉBEC				ONTARIO			
		Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	86,955	23,567	28,311	40,872	65,831	28,489	32,448	31,368
	\$ 2,000 to-à 3,000.....	8,870	16,976	22,076	4,894	12,837	26,430	31,981	5,846
	3,000 to-à 4,000.....	12,027	33,111	42,416	5,160	10,756	28,979	37,116	5,009
	4,000 to-à 5,000.....	10,336	31,998	46,524	4,788	11,643	38,674	52,280	5,440
	5,000 to-à 6,000.....	8,835	32,021	48,641	3,934	10,450	43,447	57,583	4,771
	6,000 to-à 7,000.....	11,371	41,889	74,179	5,496	10,812	44,526	69,934	4,942
	7,000 to-à 8,000.....	13,508	57,166	101,660	6,043	11,879	49,539	89,115	5,166
	8,000 to-à 9,000.....	15,487	57,285	131,434	7,082	16,686	77,683	142,195	8,000
	9,000 to-à 10,000.....	16,509	69,641	156,681	8,029	19,530	92,686	185,108	9,196
	10,000 to-à 11,000.....	17,346	61,192	182,066	8,617	16,949	95,432	178,028	8,390
	11,000 to-à 12,000.....	20,524	89,791	235,900	9,410	21,735	135,366	250,760	10,112
	12,000 to-à 13,000.....	20,370	88,222	254,582	8,836	20,551	131,973	256,824	9,832
	13,000 to-à 14,000.....	23,032	106,720	311,050	10,483	21,977	166,897	295,954	9,981
	14,000 to-à 15,000.....	22,186	100,972	321,848	10,214	22,712	144,414	329,992	10,771
	15,000 to-à 16,000.....	22,032	85,271	341,898	10,661	23,850	147,836	369,985	11,407
	16,000 to-à 17,000.....	23,261	113,176	382,909	10,518	25,809	162,935	425,571	12,721
	17,000 to-à 18,000.....	30,867	116,021	538,898	14,513	24,102	137,313	422,026	11,121
	18,000 to-à 19,000.....	25,357	101,404	469,525	11,377	29,382	168,157	544,129	13,894
	19,000 to-à 20,000.....	28,863	118,247	562,818	13,841	29,975	177,807	584,243	14,224
	20,000 to-à 21,000.....	28,318	122,170	580,458	12,697	30,019	158,567	615,130	14,432
	21,000 to-à 22,000.....	28,645	118,153	616,915	12,922	31,020	142,702	667,170	14,612
	22,000 to-à 24,000.....	57,641	277,093	1,324,166	27,217	68,609	343,595	1,577,518	34,984
Under									
Moins de	24,000 .....	532,340	1,862,086	6,774,955	247,603	537,114	2,543,447	7,215,092	256,217
	24,000 to-à 26,000.....	53,432	278,871	1,335,968	21,164	77,173	446,662	1,933,728	32,200
	26,000 to-à 28,000.....	43,258	244,217	1,167,018	13,504	73,561	458,154	1,986,116	23,400
	28,000 to-à 30,000.....	28,489	160,219	822,533	8,189	44,726	265,239	1,292,513	13,177
	30,000 to-à 32,000.....	19,076	120,664	590,340	4,737	39,185	245,192	1,211,104	10,138
	32,000 to-à 34,000.....	12,655	90,344	415,093	2,003	28,556	198,526	940,639	4,243
	34,000 to-à 36,000.....	5,026	25,112	175,842	1,223	8,385	66,106	293,160	2,293
	36,000 to-à 38,000.....	3,916	22,928	144,613	845	5,402	41,594	199,697	870
	38,000 to-à 40,000.....	1,526	8,776	58,772	186	3,669	31,226	141,518	545
	40,000 to-à 42,000.....	894	6,019	36,916	265	1,297	12,276	53,552	321
	42,000 and over-et plus.....	441	2,770	19,388	75	451	5,243	20,230	52
	TOTAL.....	701,053	2,822,007	11,541,436	299,793	819,519	4,313,666	15,287,351	343,456

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE ET CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under moins de \$ 2,000.....	13,767	\$ 5,420	\$ 6,425	\$ 7,475	12,048	\$ 4,617	\$ 5,190	\$ 7,075
2,000 to-à 3,000.....	974	1,959	2,284	683	2,074	3,263	5,421	1,242
3,000 to-à 4,000.....	1,670	4,640	5,780	953	1,719	5,267	6,010	1,003
4,000 to-à 5,000.....	1,163	1,782	5,012	927	1,423	4,409	6,466	811
5,000 to-à 6,000.....	1,467	4,776	8,159	1,114	1,392	4,844	7,689	652
6,000 to-à 7,000.....	2,012	8,602	12,941	1,086	1,447	6,288	9,452	783
7,000 to-à 8,000.....	3,270	14,319	24,193	2,041	1,973	8,064	14,829	918
8,000 to-à 9,000.....	4,202	17,794	35,617	2,040	2,237	10,235	19,209	1,197
9,000 to-à 10,000.....	3,528	9,196	33,395	2,049	3,003	10,275	28,743	1,527
10,000 to-à 11,000.....	4,271	21,888	44,577	2,385	3,464	15,000	36,653	1,595
11,000 to-à 12,000.....	2,986	21,328	34,197	1,480	3,272	12,432	37,630	1,911
12,000 to-à 13,000.....	2,365	13,332	29,495	1,226	2,978	11,317	37,111	1,832
13,000 to-à 14,000.....	2,914	20,041	39,197	1,499	3,200	20,429	42,895	1,709
14,000 to-à 15,000.....	4,074	23,237	59,110	1,970	3,571	19,435	51,807	1,677
15,000 to-à 16,000.....	4,406	16,166	68,098	2,464	3,635	17,863	56,454	1,886
16,000 to-à 17,000.....	3,246	11,362	53,479	1,766	3,077	16,248	50,814	1,697
17,000 to-à 18,000.....	4,281	15,779	75,202	2,037	3,382	17,580	59,106	1,468
18,000 to-à 19,000.....	3,622	20,031	66,780	1,730	3,217	19,755	59,348	1,672
19,000 to-à 20,000.....	3,638	17,686	71,283	1,754	3,774	14,638	73,631	1,897
20,000 to-à 21,000.....	3,545	12,682	72,744	1,798	2,906	12,901	59,489	1,491
21,000 to-à 22,000.....	3,685	23,444	79,223	1,764	3,893	18,063	83,640	2,163
22,000 to-à 24,000.....	8,213	44,470	189,386	3,876	7,434	42,784	171,203	3,961
Under moins de 24,000.....	83,299	329,935	1,016,576	44,118	75,119	295,707	922,788	40,169
4,000 to-à 26,000.....	7,716	45,060	192,801	3,701	6,233	32,638	156,124	2,800
6,000 to-à 28,000.....	7,197	47,187	195,013	2,393	7,525	38,891	203,883	2,841
8,000 to-à 30,000.....	5,329	31,197	153,767	1,560	4,646	24,180	134,132	1,449
10,000 to-à 32,000.....	3,910	25,854	120,885	891	3,553	22,552	109,848	945
12,000 to-à 34,000.....	2,452	22,109	80,303	504	2,788	15,516	91,605	684
14,000 to-à 36,000.....	860	6,369	30,117	293	1,466	5,381	51,219	488
16,000 to-à 38,000.....	494	3,891	18,430	85	961	6,947	35,558	196
18,000 to-à 40,000.....	262	3,601	10,043	25	422	2,213	16,365	57
20,000 to-à 42,000.....	86	410	3,515	35	162	612	6,584	30
2,000 and over-et plus.....	62	926	2,766	2	136	1,863	6,205	21
TOTAL.....	111,667	516,539	1,824,216	53,608	103,011	446,501	1,734,312	49,679

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

		ALBERTA				BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
		Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	19,535	5,586	6,813	10,574	26,266	9,018	10,371	11,628
	\$ 2,000 to-à 3,000.....	4,332	8,682	10,734	2,667	5,261	11,223	12,935	2,313
	3,000 to-à 4,000.....	2,454	6,430	8,599	942	3,246	8,648	11,297	1,519
	4,000 to-à 5,000.....	2,031	7,132	9,300	930	3,238	11,115	14,605	1,503
	5,000 to-à 6,000.....	3,054	9,805	16,963	1,399	4,841	17,381	26,571	2,157
	6,000 to-à 7,000.....	3,867	16,324	25,073	1,910	4,728	20,087	30,685	2,125
	7,000 to-à 8,000.....	4,301	25,045	32,536	1,835	2,529	14,259	18,896	1,038
	8,000 to-à 9,000.....	3,747	18,046	31,974	1,912	6,727	33,105	57,599	3,328
	9,000 to-à 10,000.....	6,044	25,834	56,923	3,109	5,025	28,908	47,782	2,414
	10,000 to-à 11,000.....	4,221	21,135	43,946	2,224	4,526	24,254	47,296	2,553
	11,000 to-à 12,000.....	5,126	32,147	59,095	2,834	6,766	46,190	78,319	3,166
	12,000 to-à 13,000.....	5,232	28,598	65,652	2,515	5,166	36,471	64,634	2,420
	13,000 to-à 14,000.....	4,561	33,483	61,550	2,267	5,995	48,425	81,440	2,502
	14,000 to-à 15,000.....	5,492	38,209	79,526	2,928	5,088	38,166	73,570	2,359
	15,000 to-à 16,000.....	6,123	43,311	94,912	2,984	5,079	43,165	78,923	2,268
	16,000 to-à 17,000.....	5,639	39,636	92,875	2,975	5,883	56,886	96,965	2,435
	17,000 to-à 18,000.....	5,330	42,225	93,465	2,500	6,524	51,063	113,946	2,937
	18,000 to-à 19,000.....	6,070	35,262	112,368	2,920	9,477	67,057	175,035	4,301
	19,000 to-à 20,000.....	6,476	40,478	126,306	3,123	7,721	58,204	150,375	3,665
	20,000 to-à 21,000.....	5,594	37,572	114,597	2,641	6,587	44,173	135,342	3,328
	21,000 to-à 22,000.....	6,096	38,050	131,226	2,888	8,681	51,513	186,748	4,260
	22,000 to-à 24,000.....	11,478	74,305	264,036	5,652	18,154	97,856	417,199	8,885
Under									
Moins de	24,000 .....	126,803	627,293	1,538,470	63,729	157,508	817,166	1,930,532	73,107
	24,000 to-à 26,000.....	10,537	66,482	262,252	4,164	18,638	112,246	465,645	7,722
	26,000 to-à 28,000.....	13,877	89,867	374,958	4,789	19,295	112,038	522,076	6,903
	28,000 to-à 30,000.....	11,251	60,262	324,490	3,740	13,305	69,429	385,134	4,207
	30,000 to-à 32,000.....	8,711	57,930	269,935	2,363	11,224	60,937	347,619	2,661
	32,000 to-à 34,000.....	8,658	46,692	285,052	1,380	10,659	59,727	351,164	1,811
	34,000 to-à 36,000.....	1,979	10,298	68,583	611	3,303	18,555	115,631	845
	36,000 to-à 38,000.....	1,782	13,751	65,704	255	898	6,740	33,123	191
	38,000 to-à 40,000.....	1,015	5,663	39,135	248	1,478	12,920	57,103	111
	40,000 to-à 42,000.....	361	2,951	14,871	74	314	2,383	12,904	240
	42,000 and over-et plus.....	502	2,589	24,016	125	499	3,039	21,330	133
	TOTAL.....	185,476	983,777	3,267,466	81,478	237,121	1,275,180	4,242,259	97,930

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE ET CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST			
	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
der		\$	\$	\$		\$	\$	\$
ins de \$ 2,000.....	297	151	161	146	1,209	632	688	704
,000 to-à 3,000.....	47	104	117	25	254	512	639	180
,000 to-à 4,000.....	45	133	151	23	204	483	690	140
,000 to-à 5,000.....	57	202	261	26	216	638	985	150
,000 to-à 6,000.....	63	251	351	38	186	637	1,011	110
,000 to-à 7,000.....	44	246	286	21	198	741	1,277	145
,000 to-à 8,000.....	51	335	381	19	189	739	1,421	146
,000 to-à 9,000.....	61	386	523	29	148	782	1,266	111
,000 to-à 10,000.....	46	302	433	22	149	707	1,402	98
,000 to-à 11,000.....	41	239	429	20	78	478	816	54
,000 to-à 12,000.....	67	460	769	37	89	531	1,025	62
,000 to-à 13,000.....	59	440	734	28	207	1,052	2,601	135
,000 to-à 14,000.....	50	482	673	27	168	1,318	2,267	118
,000 to-à 15,000.....	42	349	608	20	116	801	1,688	70
,000 to-à 16,000.....	57	649	888	25	103	807	1,605	67
,000 to-à 17,000.....	40	361	664	22	116	1,036	1,911	75
,000 to-à 18,000.....	53	560	931	27	172	1,472	3,008	133
,000 to-à 19,000.....	41	432	766	28	138	1,292	2,551	88
,000 to-à 20,000.....	60	711	1,176	28	129	1,076	2,518	80
,000 to-à 21,000.....	51	501	1,044	27	122	926	2,491	79
,000 to-à 22,000.....	43	414	919	20	123	827	2,637	99
,000 to-à 24,000.....	127	1,220	2,920	61	262	1,946	6,041	175
der								
ins de 24,000.....	1,442	8,928	15,187	719	4,576	19,433	40,540	3,019
,000 to-à 26,000.....	76	775	1,909	34	160	1,578	3,966	104
,000 to-à 28,000.....	108	844	2,931	48	246	1,598	6,616	113
,000 to-à 30,000.....	67	335	1,939	22	215	1,607	6,251	88
,000 to-à 32,000.....	98	639	3,037	25	155	773	4,810	71
,000 to-à 34,000.....	73	532	2,406	10	103	338	3,371	26
,000 to-à 36,000.....	21	179	733	7	84	827	2,945	35
,000 to-à 38,000.....	40	333	1,482	8	46	343	1,692	7
,000 to-à 40,000.....					34	86	1,310	5
,000 to-à 42,000.....					11	180	454	2
,000 and over-et plus.....	10	41	453	2				
TOTAL.....	1,952	12,675	30,751	880	5,632	26,802	72,045	3,470

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

		OUTSIDE CANADA HORS DU CANADA				GRAND TOTAL TOTAL GLOBAL			
		Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net Déclarés	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	66	44	47	38	258,348	90,406	105,251	125,427
	\$ 2,000 to-à 3,000.....	13		29	3	39,913	77,705	99,383	20,538
	3,000 to-à 4,000.....	21	20	69	10	37,080	99,044	129,438	17,327
	4,000 to-à 5,000.....					34,546	107,042	155,301	16,884
	5,000 to-à 6,000.....	27	6	154	11	35,240	126,461	194,472	16,483
	6,000 to-à 7,000.....	19	55	130	5	39,417	155,384	256,001	18,972
	7,000 to-à 8,000.....	25	146	192	15	44,483	190,867	333,835	20,773
	8,000 to-à 9,000.....	56	192	475	39	57,828	245,166	492,524	28,067
	9,000 to-à 10,000.....	46	17	434	28	61,588	264,346	584,057	30,508
	10,000 to-à 11,000.....	97	461	1,002	44	60,508	270,501	634,182	30,666
	11,000 to-à 12,000.....	26	8	305	17	68,887	368,511	793,535	33,488
	12,000 to-à 13,000.....	39		490	17	65,798	345,085	822,634	31,379
	13,000 to-à 14,000.....	60	61	810	23	73,014	435,885	984,840	34,486
	14,000 to-à 15,000.....	72	291	1,047	46	73,800	403,801	1,070,466	35,787
	15,000 to-à 16,000.....	44	238	678	23	76,066	391,220	1,179,805	37,499
	16,000 to-à 17,000.....	135	283	2,249	63	78,410	444,764	1,292,406	38,232
	17,000 to-à 18,000.....	275	67	4,809	120	86,259	421,811	1,508,803	40,533
	18,000 to-à 19,000.....	305	403	5,629	131	88,958	457,710	1,646,173	42,188
	19,000 to-à 20,000.....	267	237	5,236	133	91,831	476,284	1,790,412	44,515
	20,000 to-à 21,000.....	297	401	6,059	147	87,298	428,937	1,789,697	41,960
	21,000 to-à 22,000.....	211	539	4,545	108	92,349	438,673	1,986,644	43,852
	22,000 to-à 24,000.....	411	1,019	9,438	224	194,260	986,610	4,465,900	96,597
Under									
Moins de	24,000 .....	2,513	4,476	43,833	1,244	1,745,881	7,226,214	22,315,760	846,162
	24,000 to-à 26,000.....	218	863	5,452	76	192,151	1,081,887	4,806,732	79,589
	26,000 to-à 28,000.....	194	810	5,200	68	182,394	1,091,025	4,926,894	60,229
	28,000 to-à 30,000.....	198	1,008	5,748	56	119,049	667,387	3,439,453	35,967
	30,000 to-à 32,000.....	93	326	2,838	20	94,153	576,882	2,912,629	24,041
	32,000 to-à 34,000.....	139	439	4,530	26	71,400	475,148	2,349,433	11,606
	34,000 to-à 36,000.....	27	18	941	13	22,037	136,959	770,024	6,053
	36,000 to-à 38,000.....	17	13	626	3	15,042	104,463	555,957	2,640
	38,000 to-à 40,000.....					9,157	71,275	353,193	1,262
	40,000 to-à 42,000.....					3,292	25,924	135,727	994
	42,000 and over-et plus.....					2,401	18,278	108,363	449
	TOTAL.....	3,401	7,970	69,251	1,507	2,456,957	11,475,443	42,674,165	1,068,991

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.









## **PART 2**

Description of Tables  
Geographic Statistics

## **Description of Tables in Part 2**

## **PARTIE 2**

Description des tableaux  
Statistiques géographiques

## **Description des tableaux de la Partie 2**





## Description of Tables in Part 2

Part 2 all data presented is derived from the Universe of all taxfilers rather than from a sample of any kind. Both tables included here are tabulated from what is known as the Locality Code Statistics File. This file is developed in the following manner:

Each income tax return is processed in one of the Taxation Centres, a computer generated code delineating the geographical area of the return is assigned to it. This code is assigned by matching the address to an exhaustive list of place names and all known variations and associated codes which are based on the 1976 census definitions. In certain instances small groups of towns or rural areas are assigned one code as the population of each individual place is too small to consider separately. Rural addresses are coded to the locality providing postal service to it. For example, R.R. Renfrew is assigned to the code which delineates Renfrew. In addition, where post offices of one town serve another town as well, both towns are coded in the same manner, as this assignment is based on the mailing address. This problem is particularly evident when looking at the subdivisions of Toronto, Montreal and Vancouver in Table 1. As all tabulations are based on these locality codes, it is not possible to generate statistics on a single village if its returns have been included with a group of villages under one code.

Thus, because of the methodology used in this data collection process it may be seen that the statistics produced may deviate somewhat from the actual, or seem inflated in certain areas and deflated in others in relation to the actual population.

TABLE 1—ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

In this table, data on taxable and all returns is tabulated for counties, census divisions, and selected localities. For taxable returns, the number, total wages, salaries and commissions from employment, total income, and total tax payable are shown from each area. For all returns, the number, total wages, salaries and commissions from employment, and total income are shown. A distribution of the number of all returns by income range is also tabulated for each area. The figures for each county or census division include the figures for each of the selected localities within the area which appear immediately beneath the county or census division figures. Cities which are defined as metropolitan areas are in accordance with definitions employed in the 1976 census, except that they do not include areas in adjacent counties and only those within the county or census division in which they are mainly situated. In a few instances the census metropolitan area has been subdivided, namely, Halifax and Dartmouth, Montreal, Quebec and Lévis, Ottawa and Hull, Toronto, and Greater Vancouver.

Income and tax data on a number of additional cities and towns not covered in this table are shown in Table 2 of this part.

## Description des tableaux de la partie 2

Dans la Partie 2, toutes les données découlent de l'univers de tous les contribuables ayant produit une déclaration et non d'échantillonnages précis. Les deux tableaux figurant ici ont été dressés d'après ce que nous appelons le fichier des statistiques de code de localité. Voici comment est constitué ce fichier:

Au fur et à mesure que les déclarations d'impôt sont traitées dans un centre fiscal, l'ordinateur attribue un code à chaque déclaration suivant sa région géographique déterminée. Ce code est attribué par raccord de l'adresse avec une liste exhaustive de noms d'endroits et de toutes les variations connues et des codes connexes, d'après les définitions du recensement de 1976. Dans certains cas, le même code est attribué à de petits groupes de villages ou de régions rurales lorsque la population de chacun des endroits est trop petite pour être considérée séparément. Les adresses rurales sont codées suivant la localité qui leur fournit le service postal. Par exemple, le code qui délimite Renfrew est attribué à l'adresse R.R. 1, Renfrew. De plus, si les bureaux de poste d'un village desservent aussi un autre village, les deux villages sont codés de la même manière puisque l'attribution du code se fait d'après l'adresse postale. Ce problème est particulièrement évident dans les subdivisions de Toronto, Montréal et Vancouver dans tableau 1. Étant donné que tous les tableaux découlent de ces codes de localité, il n'est pas possible de rassembler les statistiques d'un seul village si les déclarations des contribuables de ce village ont été réunies à celles d'un groupe de villages sous un même code. Ainsi, à cause de la méthodologie utilisée dans la collecte des données, il se peut que les statistiques varient quelque peu des données réelles, ou semblent, dans certaines régions, supérieures ou inférieures à la population réelle.

TABLEAU 1—TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

Dans ce tableau, les données sur les déclarations imposables et toutes les déclarations sont analysées par comté, divisions de recensement et endroit choisi. Pour toutes les déclarations imposables, le nombre, salaires, traitements et commission d'emploi, revenu total et l'impôt total à payer sont perçus pour chaque région. Pour toutes les déclarations, le nombre, salaires, traitements et commission d'emploi et revenu total sont perçus. Pour toutes les déclarations par catégorie de revenu, on décompose aussi le nombre pour chaque région. Les chiffres relatifs à chaque comté ou division de recensement comprennent les chiffres visant chacune des localités choisies du secteur qui sont indiquées immédiatement au-dessous des chiffres relatifs au comté ou à la division de recensement. Les villes qui sont désignées comme étant des régions métropolitaines le sont en conformité des définitions employées dans le recensement de 1976, sauf qu'elles ne comprennent pas les secteurs des comtés adjacents, mais seulement ceux situés à l'intérieur du comté ou de la division de recensement où ils sont situés en majeure partie. Dans certains cas, les régions métropolitaines du recensement ont été subdivisées, comme Halifax et Dartmouth, Montréal, Québec et Lévis, Ottawa et Hull, Toronto et Greater Vancouver.

On trouvera, en tableau 2 de cette Partie, des données concernant le revenu et l'impôt dans le cas de certaines autres villes non comprises dans ce tableau.

**TABLE 2—ADDITIONAL LOCALITIES NOT TABULATED  
ELSEWHERE**

The localities shown in this table are additional localities not tabulated in Summary Table 1 of Part 1 or Table 1 of this Part. Some of these cities and towns may also have been included in Table 5 of Part 1. However, the figures will probably vary somewhat as those in Table 5 were derived from the statistical sample while those in this table were derived from the universe.

**TABEAU 2—CERTAINES LOCALITÉS NON COMPRISES  
DANS LES AUTRES TABLEAUX**

On trouve dans ce tableau certaines localités qui ne sont pas comprises dans le tableau récapitulatif 1 de la Partie 1 ou dans le tableau 1 de la Partie 1. Certaines de ces villes et certains de ces villages peuvent aussi être compris dans le tableau 5 de la Partie 1. Cependant, les données varient probablement un peu, étant donné que celles du tableau découlent d'un échantillonnage statistique, tandis que celles du tableau 2 découlent de l'univers de l'enquête statistique.



## **Geographic Statistics**

All statistics in this section are derived from the universe rather than a sample.

Money figures may not add to total due to rounding.

## **Statistiques géographiques**

Toutes les statistiques de cette section sont dérivées de toutes les déclarations analysées plutôt que de l'échantillon.

Les montants en dollars ayant été arrondis, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

TABLE 1

# ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E N T I O N A L	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Tot Incon
		Nombre de déclarations	Salaires, traite. et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traite. et comm. d'emploi	Reven tot.
Newfoundland — Terre-Neuve								
			\$	\$	\$		\$	
Division 1.....	1	100,629	1,264,379	1,606,268	268,403	137,377	1,295,343	1,680,14
St. John's/Saint-Jean.....	2	55,671	781,852	976,179	176,051	72,083	798,259	1,010,97
Division 2.....	3	10,048	124,933	151,396	23,351	15,440	127,515	159,00
Division 3.....	4	8,694	97,444	126,851	18,277	13,376	99,562	132,97
Division 4.....	5	8,280	89,776	115,137	16,799	13,832	92,795	124,20
Division 5.....	6	17,193	222,914	273,933	44,417	25,100	228,254	286,90
Corner Brook.....	7	11,641	160,349	193,815	32,836	16,343	163,840	202,37
Division 6.....	8	16,122	230,651	275,785	45,482	23,066	235,344	286,90
Division 7.....	9	13,599	128,928	178,295	23,778	21,977	133,539	192,40
Division 8.....	10	16,070	149,365	207,579	26,508	26,242	154,399	223,90
Division 9.....	11	10,115	75,487	117,284	15,173	13,928	78,150	124,30
Division 10 (Labrador).....	12	12,192	220,022	242,006	47,984	16,857	223,362	248,60
Total, Newfoundland — Terre-Neuve.....	13	212,942	2,603,899	3,294,534	530,170	307,195	2,668,264	3,459,60
Prince Edward Island — Île du Prince-Édouard								
King's.....	14	7,062	51,933	86,870	10,285	9,746	54,380	92,40
Prince.....	15	16,730	151,719	225,837	28,604	23,466	157,488	240,40
Queen's.....	16	25,057	281,908	383,889	56,082	33,705	291,033	403,60
Charlottetown.....	17	12,942	155,137	212,366	32,880	17,021	159,933	222,80
Total, P.E.I. — Î.P.-É.....	18	48,849	485,560	696,596	94,972	66,917	502,901	736,50
Nova Scotia — Nouvelle-Écosse								
Annapolis.....	19	7,926	79,597	120,315	16,500	11,496	82,484	128,40
Antigonish.....	20	6,670	78,597	104,655	15,343	9,551	81,140	110,50
Cape Breton/Cap Breton.....	21	47,673	563,894	723,006	107,474	68,718	578,806	766,00
Sydney and/et Glace Bay.....	22	35,649	431,253	548,881	82,648	51,279	442,498	580,40
Colchester.....	23	18,291	210,604	285,509	42,844	25,093	216,261	301,40
Truro.....	24	11,661	138,505	189,413	29,465	15,565	142,137	199,40
Cumberland.....	25	13,100	140,043	191,675	26,863	19,189	144,938	205,60
Amherst.....	26	5,602	63,279	86,247	12,549	7,752	65,220	91,60
Digby.....	27	8,230	68,824	112,008	14,981	11,991	71,897	120,20
Guysborough.....	28	4,561	43,013	62,480	8,658	6,882	44,571	67,10
Halifax.....	29	140,494	2,003,772	2,525,073	426,439	180,692	2,047,861	2,623,10
Dartmouth.....	30	39,988	605,171	717,195	121,212	51,556	617,451	739,50
Halifax.....	31	73,495	1,016,867	1,356,571	233,011	92,073	1,040,714	1,415,00
Hants.....	32	14,806	180,932	227,563	33,184	21,278	185,618	240,20
Inverness.....	33	8,181	93,376	123,876	18,840	11,744	96,266	131,10
King's.....	34	19,936	228,042	310,857	44,591	28,227	235,516	328,80
Lunenburg.....	35	17,747	191,947	295,117	47,125	24,812	196,928	311,30
Pictou.....	36	20,474	261,955	329,829	50,272	29,158	269,019	349,10
New Glasgow.....	37	6,602	86,661	112,906	18,103	9,158	88,983	119,60
Queen's.....	38	5,286	60,605	87,770	13,458	7,681	62,286	93,00
Richmond.....	39	3,819	44,026	56,951	8,280	6,056	45,399	60,80
Shelburne.....	40	7,025	59,945	104,727	14,709	9,963	61,681	110,50
Victoria.....	41	3,091	25,160	38,389	4,970	4,336	26,180	41,10
Yarmouth.....	42	10,755	97,404	156,205	22,349	15,216	101,050	165,60
Total, Nova Scotia — Nouvelle-Écosse.....	43	358,065	4,431,736	5,856,005	916,881	492,083	4,547,900	6,154,00
New Brunswick — Nouveau-Brunswick								
Albert.....	44	8,254	126,855	151,772	25,069	11,226	129,561	157,90
Carleton.....	45	9,291	95,058	130,896	16,314	14,009	98,985	142,00
Charlotte.....	46	11,504	118,064	169,550	24,047	16,180	122,181	181,00
Gloucester.....	47	33,070	344,583	466,435	69,733	46,437	353,355	489,00
Kent.....	48	11,095	89,913	129,698	16,029	15,763	92,958	139,00
King's.....	49	19,186	277,154	349,328	57,695	26,932	283,117	364,00
Madawaska.....	50	12,816	147,451	189,062	28,018	18,677	151,940	200,00
Edmundston.....	51	6,663	85,222	109,211	17,517	9,349	87,431	115,00
Northumberland.....	52	19,394	210,453	280,082	39,322	29,104	216,235	296,00

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L E
	\$1,000 to-à \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus	
440	7,844	14,889	16,646	14,389	13,675	11,164	15,466	10,532	6,386	8,946	1
415	3,966	7,149	7,206	6,737	7,322	6,518	9,191	6,167	3,910	6,502	2
274	914	1,537	1,528	1,377	1,442	1,277	1,640	1,212	656	583	3
018	725	1,079	1,250	1,373	1,502	1,015	1,633	952	465	364	4
089	1,020	1,811	1,809	1,352	1,141	716	1,150	750	484	510	5
334	1,549	2,669	2,724	2,381	2,313	1,597	2,601	2,040	1,393	1,499	6
367	1,003	1,707	1,704	1,509	1,581	1,108	1,763	1,410	1,004	1,187	7
043	1,298	2,105	2,158	1,987	1,992	1,513	2,583	2,293	1,475	1,619	8
648	1,396	2,864	2,725	2,540	2,161	1,453	1,961	1,150	568	511	9
900	1,642	3,161	3,699	3,075	2,148	1,535	2,405	1,445	646	586	10
811	793	2,003	2,755	2,077	1,417	853	935	630	338	316	11
674	1,031	1,651	1,553	1,210	924	849	1,242	1,269	1,550	2,904	12
231	18,212	33,769	36,847	31,761	28,715	21,972	31,616	22,273	13,961	17,838	13
067	646	1,424	1,586	1,459	1,058	747	851	404	259	245	14
852	1,583	3,154	3,401	3,061	2,418	1,762	2,308	1,484	681	762	15
450	2,113	3,957	3,988	3,873	3,502	3,088	3,929	2,477	1,491	1,837	16
509	997	1,935	1,886	1,892	1,780	1,552	2,040	1,369	835	1,226	17
369	4,342	8,535	8,975	8,393	6,978	5,597	7,088	4,365	2,431	2,844	18
531	807	1,374	1,331	1,314	1,156	830	1,321	846	429	557	19
257	724	1,118	1,066	967	916	691	1,120	694	435	563	20
090	4,521	7,770	7,685	7,481	5,841	4,966	9,602	4,980	2,852	2,930	21
459	3,330	5,783	5,631	5,511	4,197	3,738	7,329	3,777	2,207	2,317	22
826	1,553	2,884	2,976	2,780	2,546	2,189	3,026	1,852	1,048	1,413	23
461	944	1,821	1,796	1,684	1,631	1,361	1,912	1,194	691	1,070	24
523	1,399	2,377	2,522	2,175	1,779	1,476	2,225	1,193	751	769	25
823	499	927	998	853	717	679	1,004	540	319	393	26
562	971	1,630	1,734	1,457	1,256	850	1,064	674	379	414	27
050	569	896	875	777	748	509	613	380	224	241	28
788	10,201	17,689	16,977	16,315	17,481	14,896	24,037	18,415	11,417	16,476	29
155	3,101	4,983	4,608	4,359	4,796	3,946	6,517	5,579	3,521	4,991	30
464	4,794	9,129	8,993	8,811	9,483	8,125	12,787	8,804	5,443	9,240	31
145	1,453	2,311	2,223	2,066	2,030	1,703	2,728	1,695	1,010	914	32
554	888	1,598	1,448	1,306	1,037	752	1,095	754	575	737	33
585	2,001	3,290	3,282	2,817	2,798	2,416	3,248	2,081	1,128	1,581	34
200	1,555	2,576	2,577	2,509	2,328	1,955	3,191	2,059	1,166	1,696	35
985	1,904	3,144	3,045	2,794	2,414	2,167	4,070	2,709	1,442	1,484	36
116	541	955	991	880	739	708	1,258	872	462	636	37
167	456	885	838	721	666	569	867	607	403	502	38
113	498	768	688	609	547	374	525	334	310	290	39
360	627	1,158	1,179	1,073	975	814	1,277	719	363	418	40
442	344	688	764	518	424	289	393	210	142	122	41
881	1,160	1,835	1,853	1,796	1,665	1,280	1,654	861	556	675	42
059	31,631	53,991	53,063	49,475	46,607	38,726	62,056	41,063	24,630	31,782	43
320	749	1,127	990	906	886	813	1,367	1,152	831	1,085	44
2104	1,000	1,697	1,882	1,699	1,477	1,133	1,413	704	422	478	45
1673	1,221	1,996	2,023	2,027	1,721	1,322	1,794	1,036	655	712	46
7046	2,902	5,406	6,355	5,776	4,625	3,181	3,928	2,979	2,331	1,908	47
2201	983	2,347	2,596	1,998	1,781	1,161	1,375	724	363	234	48
3929	1,671	2,457	2,520	2,272	2,256	2,012	3,186	2,397	1,815	2,417	49
2757	1,359	2,214	2,322	2,054	1,791	1,396	1,684	1,328	992	780	50
1203	612	1,089	1,070	950	820	664	882	834	648	577	51
5365	1,818	3,250	3,357	3,148	2,826	2,135	2,835	2,162	1,230	978	52

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	
New Brunswick—(Concluded)—Nouveau-Brunswick—(Fin)									
Queen's.....	53	4,606	50,109	66,109	8,980	7,078	51,969	70,917	
Restigouche.....	54	15,430	195,447	242,766	37,431	22,547	199,833	255,416	
Campbellton.....	55	5,271	62,523	80,572	12,191	7,478	64,080	85,132	
Saint John/Saint-Jean.....	56	39,550	532,803	683,248	111,035	53,068	545,097	713,773	
Saint John/Saint-Jean.....	57	38,392	516,298	663,582	107,882	51,375	528,232	693,206	
Sunbury.....	58	7,038	96,132	109,874	15,919	9,542	98,101	113,760	
Victoria.....	59	7,783	76,243	106,439	13,789	12,137	79,614	115,019	
Westmorland.....	60	48,914	599,342	778,979	118,705	66,782	613,560	820,024	
Moncton.....	61	33,097	429,459	554,894	87,589	44,834	439,185	582,890	
York.....	62	34,570	462,022	596,545	95,183	46,928	474,327	625,354	
Fredericton.....	63	27,351	377,144	487,814	79,871	36,109	386,834	509,513	
Total, New Brunswick — Nouveau-Brunswick...	64	282,501	3,421,627	4,450,783	677,270	396,410	3,510,834	4,685,524	
Quebec—Québec									
Abitibi.....	65	33,525	533,798	634,145	69,927	53,490	562,258	690,700	
Argenteuil.....	66	11,607	158,547	204,726	21,648	19,124	166,523	229,630	
La Chute.....	67	4,888	65,930	85,949	8,983	7,953	69,526	96,200	
Arthabaska.....	68	21,326	292,770	373,155	38,680	33,868	309,512	417,490	
Bagot.....	69	9,315	119,153	153,341	15,013	15,198	126,472	169,450	
Beauce.....	70	24,727	320,927	411,234	40,376	40,463	341,115	463,180	
Beauharnois.....	71	21,830	341,964	408,310	45,755	33,351	356,623	443,450	
Salaberry-de-Valleyfield.....	72	12,736	197,349	238,996	27,086	19,516	206,294	259,930	
Bellechasse.....	73	8,028	107,793	136,676	13,565	13,762	114,307	156,710	
Berthier.....	74	11,145	140,559	181,555	18,117	18,378	148,734	204,550	
Bonaventure.....	75	11,262	147,830	189,989	19,481	20,132	157,924	214,280	
Brome.....	76	6,022	79,548	110,378	11,848	9,677	83,799	123,610	
Chambly.....	77	130,109	2,286,088	2,656,191	318,264	184,561	2,369,035	2,816,750	
Chambly.....	78	5,168	89,063	102,596	11,838	7,487	92,377	109,250	
Longueuil.....	79	52,743	847,583	966,559	107,260	76,171	882,485	1,035,270	
Champlain.....	80	47,183	735,194	876,828	94,670	74,838	769,965	961,640	
Cap-de-la-Madeleine.....	81	12,667	197,469	232,710	24,907	19,821	207,436	254,130	
Grand'Mère.....	82	5,806	85,233	106,736	11,367	9,211	89,635	117,920	
Charlevoix-Est.....	83	5,731	84,257	103,131	10,971	9,780	89,093	114,130	
Charlevoix-Ouest.....	84	4,422	57,939	72,765	7,208	7,701	62,828	83,090	
Châteauguay.....	85	24,041	405,449	470,406	53,596	34,892	419,486	502,690	
Chicoutimi.....	86	60,019	1,035,121	1,199,316	133,689	94,706	1,078,335	1,184,200	
Chicoutimi.....	87	23,131	395,262	467,136	54,072	35,474	413,893	397,830	
Jonquière.....	88	21,592	385,522	442,921	49,413	33,618	399,459	474,220	
Compton.....	89	6,225	76,848	100,225	9,400	11,011	83,458	118,300	
Deux Montagnes.....	90	31,362	504,342	589,075	65,616	47,560	524,539	634,580	
Dorchester.....	91	9,990	122,054	163,944	15,504	17,429	130,815	191,410	
Drummond.....	92	24,961	339,644	423,744	43,272	39,309	358,515	472,050	
Drummondville.....	93	17,012	234,247	292,931	30,441	26,209	247,577	323,680	
Frontenac.....	94	9,179	104,082	139,211	13,013	14,996	111,858	160,020	
Gaspé-Est.....	95	13,165	164,116	219,937	23,214	21,288	174,034	242,780	
Gaspé-Ouest.....	96	5,650	84,228	100,925	11,067	9,834	89,464	111,750	
Gatineau.....	97	19,938	328,626	394,885	45,556	29,706	342,114	426,000	
Hull.....	98	55,300	916,978	1,049,891	119,310	78,701	954,973	1,120,800	
Hull.....	99	24,305	382,779	455,854	51,827	34,696	401,322	491,050	
Huntingdon.....	100	5,068	64,979	88,439	8,987	8,800	68,858	100,410	
Iberville.....	101	8,898	124,588	152,952	15,683	13,904	131,733	170,180	
Iles-de-la-Madeleine.....	102	5,135	56,200	75,121	7,609	7,505	59,653	83,150	
Ile-de-Montréal.....	103	777,165	12,022,651	15,717,276	1,887,473	1,097,766	12,553,117	16,929,800	
Dollard-des-Ormeaux.....	104	16,390	350,294	402,953	52,957	21,697	360,596	420,500	
Dorval and Dorval Island/et Ile Dorval.....	105	8,678	153,418	192,522	23,803	11,407	158,703	203,600	
Lachine.....	106	16,825	253,770	309,014	34,141	23,801	264,277	334,200	
Lasalle.....	107	36,406	574,803	662,431	73,071	48,756	594,213	703,200	
Montréal.....	108	451,329	6,432,859	8,603,940	988,647	651,885	6,760,447	9,377,400	
North Montréal Nord.....	109	35,578	524,804	607,383	64,258	52,133	549,876	657,400	
Pierrefonds.....	110	16,329	313,173	354,438	43,665	22,164	323,977	373,200	
Pointe-aux-Trembles.....	111	15,148	248,890	278,614	31,125	21,879	258,735	297,000	
Pointe-Claire.....	112	11,393	229,831	289,380	38,259	15,103	236,184	303,700	
Saint-Laurent.....	113	29,448	462,517	606,262	71,888	39,865	481,101	647,100	
St-Leonard.....	114	34,653	521,677	608,928	66,195	46,694	541,859	648,000	
Verdun.....	115	25,311	380,818	462,543	51,117	36,909	395,790	502,500	
Ile-Jésus (Laval).....	116	117,716	2,003,669	2,365,285	279,476	165,312	2,081,926	2,510,400	

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L E T M E
1er trimestre à \$100	\$1,000 to-à \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus	
1,222	485	817	825	762	723	551	758	431	285	219	53
3,785	1,432	2,388	2,376	2,094	1,993	1,693	2,397	1,998	1,331	1,060	54
1,057	465	849	794	733	712	690	961	560	335	322	55
6,228	2,972	5,287	5,193	4,885	5,000	4,423	6,841	5,019	3,300	3,920	56
5,940	2,863	5,125	5,033	4,746	4,881	4,311	6,619	4,859	3,182	3,816	57
1,388	506	899	840	818	999	698	1,459	1,161	452	322	58
2,109	921	1,479	1,699	1,363	1,095	965	1,173	617	385	331	59
7,879	4,023	7,241	7,659	6,730	6,494	5,505	8,333	5,950	3,261	3,707	60
5,164	2,700	4,684	4,723	4,189	4,116	3,716	5,861	4,363	2,374	2,944	61
5,293	2,892	5,035	4,719	4,387	4,472	3,931	5,787	3,916	2,630	3,866	62
3,500	2,141	3,831	3,573	3,296	3,415	3,090	4,546	3,175	2,118	3,424	63
4,299	24,934	43,640	45,356	40,919	38,139	30,919	44,330	31,574	20,283	22,017	64
8,428	2,837	5,091	4,966	4,650	3,854	3,915	6,923	5,434	3,574	3,818	65
2,537	959	2,057	2,252	1,969	1,686	1,653	2,556	1,515	898	1,042	66
1,030	407	860	899	810	747	777	1,021	563	351	488	67
4,359	1,820	3,232	3,604	3,575	3,454	3,160	4,603	2,574	1,523	1,964	68
2,077	769	1,486	1,560	1,649	1,738	1,505	2,052	1,157	604	601	69
5,875	2,253	3,904	4,216	4,630	4,512	3,951	4,946	2,680	1,592	1,904	70
4,051	1,577	3,302	3,337	3,031	2,814	2,641	4,356	3,702	2,238	2,302	71
2,284	923	1,993	2,049	1,787	1,656	1,569	2,556	2,117	1,233	1,349	72
2,187	765	1,347	1,371	1,316	1,399	1,354	1,829	975	565	654	73
2,484	986	2,063	2,344	2,113	1,814	1,456	2,245	1,355	751	767	74
3,602	1,199	2,385	2,406	2,052	1,831	1,392	1,968	1,259	927	1,111	75
1,093	504	1,029	1,114	1,038	967	860	1,263	713	432	664	76
9,456	8,674	15,566	16,176	15,486	15,070	14,946	25,081	19,589	13,914	20,603	77
780	389	694	652	643	592	590	1,031	789	591	736	78
8,478	3,687	6,734	7,238	7,002	6,780	6,781	11,078	7,853	4,913	5,627	79
6,633	3,742	7,224	7,594	7,133	6,256	5,705	8,576	7,641	4,883	5,451	80
2,703	990	1,905	2,063	1,952	1,724	1,560	2,355	1,919	1,240	1,410	81
1,214	404	936	1,087	882	807	765	1,028	966	511	611	82
1,665	507	1,127	1,083	961	749	652	1,053	861	518	604	83
1,269	426	864	901	797	654	638	1,007	505	309	331	84
3,990	1,622	2,931	3,177	2,990	2,842	2,799	4,571	3,772	2,878	3,320	85
6,362	4,511	7,893	7,767	7,268	6,659	6,189	10,825	11,288	8,011	7,933	86
5,255	1,708	3,167	3,141	2,838	2,586	2,572	4,155	3,859	2,846	3,347	87
5,511	1,626	2,722	2,735	2,568	2,251	1,908	3,579	4,446	3,202	3,070	88
1,599	671	1,149	1,292	1,414	1,164	907	1,252	766	409	388	89
6,466	2,263	4,239	4,517	4,338	3,967	3,605	5,957	5,133	3,450	3,625	90
2,668	972	1,717	1,979	1,868	1,838	1,707	2,277	1,055	581	767	91
5,019	1,983	3,786	4,308	4,266	4,089	3,927	5,222	3,007	1,683	2,019	92
3,002	1,349	2,572	2,902	2,785	2,751	2,693	3,578	1,998	1,092	1,487	93
1,909	835	1,488	1,867	2,089	2,011	1,470	1,675	714	417	521	94
3,125	1,224	2,327	2,599	2,326	2,044	1,657	2,167	1,607	1,150	1,062	95
1,803	585	1,037	1,162	921	682	570	941	928	642	563	96
3,474	1,482	2,754	2,803	2,610	2,365	2,242	3,981	2,932	2,004	3,059	97
8,075	3,585	6,968	7,323	6,734	6,293	6,584	11,929	8,983	5,719	6,508	98
2,971	1,549	3,366	3,624	3,185	3,034	3,094	5,257	3,674	2,096	2,846	99
1,374	466	938	948	912	858	771	1,098	597	368	470	100
1,694	735	1,301	1,496	1,441	1,412	1,327	1,996	1,129	627	746	101
649	331	875	1,334	1,209	832	469	686	438	300	382	102
32,911	47,400	102,467	112,645	112,037	106,582	99,600	156,872	104,305	64,732	108,215	103
1,604	920	1,652	1,610	1,421	1,515	1,557	2,703	2,182	1,920	4,613	104
635	392	834	987	948	955	975	1,681	1,266	974	1,760	105
1,948	969	2,145	2,271	2,442	2,380	2,299	3,814	2,394	1,451	1,688	106
3,650	1,797	3,852	4,331	4,507	4,959	4,792	8,387	5,794	3,385	3,302	107
50,185	28,549	64,953	72,586	71,870	66,133	60,462	92,935	58,619	34,113	51,480	108
5,286	2,628	5,134	5,341	5,545	5,294	5,079	7,466	4,880	2,788	2,692	109
1,850	989	1,823	1,707	1,627	1,754	1,722	3,043	2,368	2,003	3,278	110
2,416	1,159	1,923	2,055	1,883	1,833	1,908	3,191	2,431	1,534	1,546	111
910	610	1,120	1,173	1,068	1,057	1,013	1,868	1,518	1,416	3,350	112
2,117	1,736	3,480	3,852	3,868	3,863	3,666	5,860	4,109	2,736	4,736	113
3,153	2,125	3,987	4,366	4,816	5,108	4,844	7,602	4,921	2,919	2,853	114
3,532	1,478	3,396	3,879	3,779	3,567	3,522	5,595	3,737	2,053	2,371	115
15,469	7,853	14,351	15,095	14,288	14,407	13,757	22,296	17,467	12,514	17,815	116

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

		TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traites, et comm. d'emploi	Total Income Revenu total	Total Tax Payable Impôt total à payer	Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traites, et comm. d'emploi	Total Income Revenu total	
Quebec (Concluded)—Québec (Fin)									
			\$	\$	\$		\$	\$	
Joliette	117	22,955	327,459	406,870	43,362	35,672	346,437	450,000	
Joliette	118	10,642	154,407	194,227	21,509	16,216	164,615	215,000	
Kamouraska	119	8,201	107,831	139,146	13,839	14,251	115,639	160,500	
L'Assomption	120	42,865	746,952	850,085	98,450	63,107	772,366	901,300	
L'Islet	121	6,307	74,991	100,419	9,319	11,858	80,637	117,700	
Labelle	122	10,825	137,995	179,666	18,137	18,469	147,338	201,500	
Lac-Saint-Jean Est	123	16,080	250,414	299,032	31,179	26,216	263,382	327,200	
Lac-Saint-Jean Ouest	124	19,096	274,756	337,025	34,895	32,481	291,567	374,200	
Laprairie	125	42,019	782,809	886,360	108,149	58,973	809,199	934,100	
Lévis	126	38,186	637,850	752,549	85,477	55,945	661,683	805,800	
Lévis	127	7,601	118,708	149,213	17,221	11,285	124,269	161,900	
Lotbinière	128	9,367	119,729	158,043	15,702	16,558	127,190	182,400	
Maskinongé	129	7,043	81,043	107,279	10,283	11,866	86,787	124,500	
Matane	130	9,286	122,951	156,807	16,145	15,881	130,201	175,200	
Matapédia	131	6,500	75,899	100,595	9,431	12,073	82,983	117,200	
Mégantic	132	20,149	294,128	363,949	38,188	32,591	309,660	404,200	
Thetford Mines	133	9,247	146,607	181,112	20,172	14,616	153,357	198,100	
Missisquoi	134	13,064	176,518	225,845	23,281	20,363	185,773	252,400	
Montcalm	135	9,115	120,016	152,815	15,332	15,812	127,557	174,600	
Montmagny	136	8,627	113,079	144,204	14,273	14,662	119,821	163,300	
Montmagny	137	4,689	66,073	83,256	8,729	7,275	69,203	91,700	
Montmorency 1	138	9,036	139,114	166,894	18,231	13,996	145,132	181,900	
Montmorency 2	139	2,123	33,599	43,007	4,950	3,353	34,992	47,800	
Napierville	140	4,974	65,588	83,538	8,629	7,742	69,384	93,000	
Nicolet	141	10,020	144,105	181,118	19,009	16,833	152,954	205,300	
Papineau	142	12,626	178,359	221,820	23,256	20,762	187,376	246,600	
Pontiac	143	5,382	71,490	90,742	9,084	9,705	76,481	103,400	
Portneuf	144	24,386	361,621	433,679	44,389	38,860	378,354	476,200	
Québec	145	185,901	3,072,553	3,791,296	450,270	269,547	3,212,526	4,067,100	
Québec	146	76,121	1,160,743	1,496,335	172,816	111,473	1,219,007	1,623,700	
Richelieu	147	19,693	333,237	391,224	44,350	30,578	345,624	422,900	
Sorel	148	7,911	133,005	156,621	17,860	12,180	138,081	169,600	
Richmond	149	14,626	211,251	258,888	26,712	23,034	222,167	286,200	
Rimouski	150	24,183	364,410	444,358	48,819	38,514	384,855	490,100	
Rimouski	151	11,679	189,509	230,546	26,709	17,572	199,993	250,500	
Rivière-du-Loup	152	13,044	181,300	231,171	23,808	22,009	193,511	262,200	
Rivière-du-Loup	153	6,160	93,606	118,134	12,873	9,557	99,521	130,300	
Rouville	154	16,317	262,988	323,998	37,752	24,233	274,496	351,900	
Saguenay	155	37,910	700,701	795,037	97,119	58,959	728,080	846,170	
Sept-Iles	156	11,387	219,149	247,208	30,874	16,578	226,880	260,600	
Saint-Hyacinthe	157	22,640	317,092	407,539	43,465	34,111	336,150	453,500	
Saint-Hyacinthe	158	16,761	236,285	304,511	32,873	24,791	251,165	338,100	
Saint-Jean	159	20,438	300,961	367,833	39,836	30,508	315,137	399,900	
Saint-Jean-sur-Richelieu	160	15,220	222,766	273,957	29,856	22,626	233,774	297,000	
Saint Maurice	161	39,639	614,182	757,151	84,330	62,438	646,780	831,800	
Shawinigan	162	8,548	122,937	154,178	15,961	14,020	129,628	171,100	
Trois-Rivières	163	24,110	391,476	480,216	55,675	36,867	412,091	522,300	
Shefford	164	27,805	380,462	471,864	48,909	42,643	401,018	521,700	
Granby	165	19,008	268,461	328,257	34,831	28,244	282,358	359,300	
Sherbrooke	166	45,058	671,545	833,713	91,015	66,694	708,425	909,900	
Sherbrooke	167	34,792	513,851	642,604	70,650	51,729	544,001	703,000	
Soulanges	168	5,927	88,367	107,991	11,557	9,481	92,230	118,300	
Stanstead	169	14,283	180,854	237,431	23,653	22,442	191,663	266,200	
Magog	170	6,974	93,667	116,125	11,875	10,635	98,874	128,300	
Témiscamingue	171	18,919	302,134	363,177	41,012	29,946	317,682	397,900	
Noranda	172	3,997	70,073	84,673	10,366	5,813	72,711	90,700	
Rouyn	173	7,186	116,903	138,737	15,816	10,899	123,250	150,200	
Témiscouata	174	5,694	68,437	89,626	8,208	10,709	74,562	104,700	
Terrebonne	175	73,593	1,182,117	1,407,387	160,955	109,845	1,231,970	1,513,500	
Saint-Jérôme	176	12,202	174,820	213,364	22,905	18,418	183,105	232,300	
Territoire du Nouveau-Québec	177	11,948	252,902	275,268	35,575	18,759	262,935	290,300	
Vaudreuil	178	20,153	351,740	415,536	49,547	29,227	364,661	444,300	
Verchères	179	25,024	457,858	527,231	62,976	36,090	472,580	558,200	
Wolfe	180	4,610	55,968	73,861	6,952	8,352	59,903	80,700	
Yamaska	181	4,257	51,835	70,152	6,829	7,689	55,037	80,400	
Total, Quebec—Québec	182	2,529,938	39,601,133	48,986,274	5,614,625	3,780,879	41,415,951	52,972,250	

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P T S E M E
Under 1,000	\$1,000 to-à \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus	
4,257	1,763	3,587	3,975	3,689	3,268	3,096	4,801	3,093	1,956	2,187	117
1,680	817	1,638	1,770	1,686	1,479	1,455	2,265	1,405	888	1,133	118
2,255	785	1,432	1,592	1,495	1,452	1,248	1,801	869	580	742	119
8,645	3,059	5,032	5,288	5,148	4,757	4,806	8,021	6,909	5,455	5,987	120
2,135	709	1,439	1,378	1,268	1,098	1,030	1,388	626	395	392	121
3,090	942	1,991	2,196	2,011	1,663	1,522	2,182	1,288	786	798	122
4,431	1,352	2,481	2,559	2,183	2,041	1,847	3,110	2,659	1,749	1,804	123
5,957	1,763	3,231	3,107	2,952	2,623	2,467	4,215	2,674	1,709	1,783	124
6,641	2,633	4,558	4,703	4,625	4,539	4,427	7,819	6,677	4,786	7,565	125
6,757	2,625	4,627	4,727	4,649	4,779	4,651	8,029	5,956	3,970	5,175	126
1,080	581	1,107	1,081	1,029	1,069	991	1,583	1,092	683	989	127
2,553	930	1,857	1,964	1,777	1,585	1,413	2,020	1,083	606	770	128
1,533	562	1,428	1,564	1,651	1,373	1,010	1,279	658	402	406	129
2,717	870	1,696	1,807	1,751	1,398	1,173	1,756	1,147	729	837	130
2,360	739	1,318	1,533	1,389	1,138	906	1,131	679	421	459	131
4,373	1,768	3,257	3,545	3,503	2,777	2,436	4,126	3,018	1,805	1,983	132
1,876	788	1,487	1,510	1,421	1,111	936	1,748	1,533	1,015	1,191	133
2,310	1,003	1,978	2,231	2,186	2,035	2,027	3,106	1,580	862	1,045	134
2,242	918	1,817	2,033	1,723	1,418	1,259	1,761	1,180	740	721	135
2,407	779	1,505	1,482	1,497	1,451	1,544	1,834	956	555	652	136
946	375	683	721	667	701	818	1,027	528	354	455	137
1,906	718	1,310	1,339	1,217	1,214	1,320	1,795	1,302	899	976	138
430	188	305	299	319	259	299	412	308	205	329	139
829	400	839	963	881	778	659	1,001	637	357	398	140
2,437	822	1,789	1,873	1,831	1,525	1,276	1,997	1,235	828	1,220	141
3,048	1,094	2,151	2,240	2,098	1,856	1,637	2,460	1,895	1,221	1,062	142
1,633	565	1,134	1,102	983	781	778	1,197	628	494	410	143
5,861	1,967	3,622	3,722	3,448	3,357	3,374	5,489	3,896	2,098	2,026	144
27,430	13,093	24,271	24,857	23,806	22,861	23,576	38,067	25,326	16,757	29,503	145
10,799	5,047	10,338	11,013	10,651	10,114	10,188	16,235	10,072	6,582	10,434	146
4,427	1,432	2,747	2,870	2,525	2,039	1,975	3,659	3,960	2,447	2,497	147
1,686	538	1,098	1,143	1,031	810	864	1,516	1,587	929	978	148
3,020	1,092	2,178	2,565	2,539	2,057	1,669	2,700	2,381	1,624	1,209	149
5,176	2,124	3,853	4,083	3,806	3,290	3,158	4,957	3,152	2,005	2,910	150
1,821	954	1,738	1,768	1,657	1,439	1,403	2,358	1,574	1,054	1,806	151
3,263	1,236	2,297	2,482	2,264	2,045	1,798	2,561	1,495	1,120	1,448	152
1,092	536	962	984	932	839	785	1,185	769	594	879	153
2,662	1,135	2,112	2,401	2,268	2,194	2,064	3,161	2,336	1,478	2,422	154
9,548	3,067	5,363	5,256	4,208	3,492	3,296	5,825	6,395	5,674	6,835	155
2,221	815	1,411	1,310	1,135	964	1,000	1,820	1,968	1,721	2,213	156
3,318	1,566	3,245	3,714	3,696	3,553	3,261	4,886	2,901	1,683	2,288	157
2,093	1,116	2,413	2,767	2,695	2,658	2,354	3,606	2,112	1,204	1,773	158
3,234	1,426	3,034	3,264	3,023	2,961	2,769	4,382	2,764	1,598	2,053	159
2,270	1,069	2,314	2,484	2,255	2,245	2,101	3,245	1,973	1,122	1,548	160
7,937	3,144	6,282	6,591	6,232	5,553	4,734	7,150	5,843	3,761	5,211	161
1,883	756	1,471	1,572	1,476	1,194	1,050	1,502	1,477	819	820	162
4,216	1,815	3,701	3,779	3,553	3,264	2,829	4,333	3,276	2,328	3,773	163
4,953	2,091	4,171	4,556	4,836	4,589	4,075	5,923	3,347	1,834	2,268	164
2,906	1,309	2,793	3,031	3,206	3,004	2,699	3,931	2,327	1,324	1,714	165
6,732	3,301	6,326	6,955	6,814	6,342	6,422	9,462	5,649	3,487	5,204	166
5,060	2,576	5,080	5,534	5,370	4,984	4,993	7,256	4,215	2,602	4,059	167
1,316	473	917	916	919	861	737	1,237	993	576	536	168
2,585	1,194	2,185	2,626	2,524	2,619	2,387	3,016	1,397	822	1,087	169
1,151	565	1,072	1,188	1,072	1,251	1,184	1,548	696	402	506	170
4,179	1,605	2,927	2,890	2,579	2,374	2,163	3,605	3,147	2,152	2,325	171
644	285	525	501	450	429	423	700	666	523	667	172
1,279	585	1,065	1,043	944	871	812	1,371	1,196	848	885	173
2,061	677	1,214	1,265	1,170	1,050	867	1,082	550	390	383	174
13,334	5,278	10,274	10,894	10,364	9,674	8,677	13,587	10,727	7,431	9,605	175
2,046	876	1,894	2,022	2,028	1,838	1,642	2,383	1,628	900	1,161	176
3,341	1,092	1,551	1,331	1,083	939	832	1,831	1,990	1,843	2,926	177
3,191	1,287	2,510	2,617	2,372	2,419	2,206	4,060	3,253	2,264	3,048	178
4,573	1,627	2,737	3,082	2,794	2,483	2,463	4,328	4,198	3,319	4,486	179
1,311	523	934	1,048	1,109	800	573	836	584	330	304	180
1,220	375	826	964	916	726	641	863	560	278	320	181
25,921	181,328	353,236	377,685	363,232	338,929	317,957	502,111	357,982	234,694	327,804	182

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	POPULATION	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
Ontario—								
			\$	\$	\$		\$	
Algoma District.....	183	55,441	1,044,339	1,214,481	224,615	82,637	1,083,337	1,289,840
Sault-Ste-Marie.....	184	36,870	682,122	806,382	147,706	54,049	707,342	855,190
Brant.....	185	43,222	618,287	822,378	135,282	64,443	650,234	897,110
Brantford.....	186	34,715	503,826	662,167	109,429	51,274	528,441	720,410
Bruce.....	187	24,125	368,534	491,976	83,378	39,649	390,101	537,810
Cochrane District.....	188	37,370	668,785	786,070	140,133	58,693	697,985	843,750
Timmins.....	189	18,610	329,424	394,857	70,548	28,667	343,491	422,970
Dufferin.....	190	12,185	192,553	243,136	41,667	18,452	202,299	264,370
Dundas.....	191	7,205	95,746	133,876	21,330	11,658	101,191	149,700
Durham Reg. Mun./Mun. Reg.....	192	126,139	2,192,423	2,663,326	479,260	176,796	2,271,900	2,825,410
Oshawa.....	193	53,527	909,836	1,112,456	198,637	75,584	944,124	1,181,430
Whitby.....	194	17,609	323,480	388,026	72,194	23,774	333,456	408,050
Elgin.....	195	29,054	360,651	520,396	80,913	43,690	382,926	569,500
St. Thomas.....	196	15,849	212,342	292,776	46,710	22,942	222,907	317,500
Essex.....	197	125,354	1,922,897	2,627,471	461,806	189,936	2,011,192	2,881,260
Windsor.....	198	83,605	1,286,408	1,759,613	311,107	127,019	1,345,196	1,936,750
Frontenac.....	199	45,634	695,693	911,903	155,475	69,039	733,850	989,480
Kingston.....	200	37,764	580,955	768,419	132,877	56,700	613,299	832,250
Glengarry.....	201	6,399	86,852	118,001	18,853	10,999	92,445	133,070
Grenville.....	202	10,903	156,304	203,941	32,699	16,683	164,053	223,210
Grey.....	203	26,555	329,559	467,923	70,223	43,371	352,912	527,240
Owen Sound.....	204	10,598	141,694	193,720	30,039	16,281	150,388	213,780
Haldimand Norfolk Reg. Mun./Mun. Reg.....	205	35,697	469,034	667,840	110,022	55,680	497,671	732,750
Nanticoke.....	206	6,024	83,534	115,155	19,213	9,552	88,491	126,210
Haliburton.....	207	3,746	39,912	61,568	8,629	6,565	43,479	71,890
Halton Reg. Mun./Mun. Reg.....	208	119,764	2,311,382	2,867,806	560,190	162,960	2,392,898	3,022,040
Burlington.....	209	52,672	1,012,873	1,261,300	244,871	71,613	1,048,642	1,328,210
Oakville.....	210	35,904	731,980	920,520	187,307	48,468	757,404	968,410
Hamilton Wentworth Reg. Mun./Mun. Reg.....	211	181,394	2,857,280	3,659,690	631,803	263,525	2,982,804	3,931,510
Hamilton.....	212	137,409	2,104,883	2,688,829	455,870	201,670	2,200,346	2,896,710
Hastings.....	213	42,672	611,293	794,144	125,961	65,991	644,317	870,110
Belleville.....	214	19,712	292,879	386,287	63,535	29,302	307,872	418,510
Huron.....	215	19,380	225,888	357,350	54,594	31,776	242,640	399,110
Kenora District.....	216	20,787	354,294	428,793	75,055	33,467	372,248	462,210
Kent.....	217	44,646	599,015	876,942	144,730	67,978	633,456	953,210
Chatham.....	218	20,214	291,350	403,426	68,256	30,120	306,759	436,110
Lambton.....	219	51,633	896,385	1,165,886	218,233	75,347	932,113	1,244,310
Sarnia.....	220	31,090	573,914	723,691	139,876	44,192	595,089	768,410
Lanark.....	221	19,455	255,684	347,087	54,001	29,677	269,786	383,610
Leeds.....	222	22,356	310,146	426,129	69,558	33,929	325,431	465,910
Brockville.....	223	11,954	176,944	237,669	40,556	17,336	184,533	256,110
Lennox and Addington.....	224	14,134	201,968	257,852	40,537	22,905	213,152	285,010
Manitoulin District.....	225	2,712	30,945	44,365	6,493	5,625	34,528	53,510
Middlesex.....	226	142,300	2,142,636	2,868,177	490,922	203,814	2,248,136	3,082,110
London.....	227	119,266	1,838,165	2,415,202	417,813	168,781	1,924,918	2,589,910
Metropolitan Toronto Métropolitain.....	228	1,077,755	17,410,393	23,341,321	4,302,376	1,464,425	18,131,490	24,873,510
East York.....	229	975	16,009	18,463	3,171	1,270	16,506	19,510
Etobicoke.....	230	84,827	1,485,815	1,932,898	369,698	110,785	1,538,328	2,038,410
North York.....	231	205,179	3,431,098	4,760,084	904,620	275,837	3,580,906	5,061,110
Scarborough.....	232	210,529	3,627,705	4,260,088	754,695	279,894	3,759,737	4,501,510
Toronto.....	233	525,099	8,027,640	11,332,676	2,086,488	728,810	8,381,279	12,154,710
York.....	234	51,146	822,126	1,037,113	183,704	67,829	854,732	1,098,210
Muskoka District.....	235	14,574	174,075	258,445	39,304	23,860	186,798	292,010
Niagara Reg. Mun./Mun. Reg.....	236	152,726	2,443,887	3,158,115	545,476	233,325	2,565,838	3,439,910
Niagara Falls.....	237	29,539	451,326	584,570	99,543	45,816	478,296	643,510
Port Colborne.....	238	8,210	128,795	164,868	28,028	12,764	134,974	180,310
St. Catharines.....	239	52,683	873,222	1,126,062	199,484	79,062	914,014	1,214,510
Thorold.....	240	5,634	93,480	112,028	19,011	8,302	97,331	120,310
Welland.....	241	19,708	322,764	398,635	68,961	30,137	336,888	431,210
Nipissing District.....	242	29,245	444,975	558,064	91,281	48,051	471,290	614,110
North Bay.....	243	21,306	329,601	415,665	68,923	33,168	348,114	453,210
Northumberland.....	244	23,424	314,232	439,486	68,887	36,564	332,093	486,310
Ottawa-Carleton Reg. Mun./Mun. Reg.....	245	269,607	4,796,513	6,196,179	1,146,031	366,663	4,968,177	6,536,810
Kanata.....	246	8,524	193,850	219,451	43,004	11,179	198,473	227,010
Nepean.....	247	24,166	467,415	554,783	103,328	32,881	485,724	583,810
Ottawa.....	248	188,081	3,242,385	4,367,810	810,824	255,346	3,361,317	4,615,410
Vanier.....	249	8,066	113,868	134,558	20,722	11,912	119,261	145,110
Oxford.....	250	36,256	476,321	671,400	106,421	54,470	504,050	736,010
Woodstock.....	251	14,324	203,552	270,618	43,569	20,840	212,744	293,110
Parry Sound District.....	252	11,422	141,079	196,292	28,813	20,447	152,760	226,110
Peel Reg. Mun./Mun. Reg.....	253	239,512	4,462,135	5,211,765	983,286	313,117	4,608,484	5,457,110
Brampton.....	254	72,745	1,326,150	1,490,045	271,460	95,104	1,369,383	1,557,110
Mississauga.....	255	155,125	2,911,770	3,433,617	655,583	202,093	3,006,976	3,595,110
Perth.....	256	27,537	337,081	500,598	78,298	42,041	358,490	554,110

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

N° de comté ou division	NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU										P O T E N T I E L
	\$1,000 to-à \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus	
9,836	4,948	7,511	6,920	5,918	5,045	4,722	7,978	9,395	9,407	10,957	183
6,023	3,134	4,812	4,485	3,924	3,395	3,190	5,287	6,382	6,429	6,988	184
6,011	3,557	6,385	6,370	6,340	5,776	5,141	9,071	7,055	4,138	4,599	185
4,605	2,829	5,045	4,967	4,998	4,582	4,183	7,385	5,634	3,383	3,663	186
4,877	2,340	3,943	4,424	3,820	3,188	2,700	4,400	2,816	2,393	4,748	187
8,128	3,899	5,745	5,028	4,097	3,844	3,378	6,443	6,833	5,269	6,029	188
3,616	1,801	2,903	2,550	2,104	1,913	1,645	3,238	3,394	2,558	2,945	189
1,896	978	1,741	1,922	1,679	1,503	1,381	2,344	1,990	1,373	1,645	190
1,297	649	1,149	1,328	1,229	1,146	979	1,515	1,040	557	769	191
6,092	8,898	14,687	14,825	13,879	13,865	12,563	21,636	22,875	15,819	21,657	192
7,223	3,919	6,320	6,274	5,802	5,798	5,335	9,252	10,725	6,682	8,254	193
1,908	1,122	1,891	1,854	1,748	1,768	1,724	2,973	2,946	2,264	3,576	194
4,015	2,406	4,217	4,584	4,751	4,316	3,989	6,580	4,157	2,035	2,640	195
1,987	1,179	2,019	2,120	2,326	2,163	2,238	3,763	2,423	1,210	1,514	196
9,674	10,557	18,047	17,742	16,439	14,793	12,979	23,055	21,051	14,033	21,566	197
3,463	6,896	11,976	11,663	10,885	9,868	8,707	15,643	14,219	9,250	14,449	198
7,065	3,953	7,133	7,220	5,913	5,688	5,356	8,672	7,331	4,324	6,384	199
5,561	3,228	5,939	5,884	4,828	4,626	4,415	7,006	5,955	3,595	5,663	200
1,412	682	1,258	1,258	1,267	1,058	802	1,293	799	424	746	201
1,688	907	1,684	1,720	1,634	1,502	1,384	2,306	1,664	979	1,215	202
4,336	2,693	4,674	5,256	4,979	4,302	3,975	5,571	3,242	1,784	2,559	203
1,518	1,000	1,589	1,759	1,712	1,550	1,535	2,280	1,453	820	1,065	204
5,715	3,284	5,768	6,501	6,072	4,715	4,127	6,674	5,270	3,267	4,287	205
1,034	593	1,017	1,103	994	714	680	1,114	976	566	761	206
751	434	798	887	803	684	530	722	389	239	328	207
0,993	8,012	14,395	13,920	12,348	12,129	11,584	19,850	17,261	13,425	29,043	208
4,877	3,410	6,293	6,119	5,314	5,180	4,957	8,577	7,780	6,115	12,991	209
2,786	2,428	4,392	4,116	3,709	3,638	3,396	5,637	4,663	3,777	9,926	210
5,679	13,547	23,350	24,535	23,363	21,340	20,914	36,965	29,536	19,791	24,505	211
10,735	10,535	17,963	18,982	18,285	16,474	16,506	28,856	22,640	14,517	16,177	212
7,189	4,094	6,586	6,717	6,276	6,038	5,080	8,937	6,795	3,620	4,659	213
2,653	1,758	2,945	2,899	2,549	2,530	2,335	4,147	3,087	1,769	2,630	214
3,387	1,829	3,337	3,835	3,535	3,156	2,601	3,863	2,567	1,616	2,050	215
4,711	2,656	3,311	2,907	2,507	2,143	1,917	3,305	3,515	2,911	3,584	216
6,862	3,988	6,702	6,955	6,234	5,466	5,130	9,260	7,535	4,188	5,658	217
2,885	1,724	2,933	2,954	2,666	2,370	2,285	3,997	3,554	2,033	2,719	218
6,907	4,063	6,862	7,197	6,299	5,726	4,781	8,089	7,235	6,283	11,905	219
3,735	2,322	4,022	4,095	3,450	3,155	2,705	4,723	4,448	3,892	7,645	220
2,529	1,752	3,110	3,346	3,295	3,147	2,666	4,000	2,372	1,404	2,056	221
3,172	1,966	3,431	3,540	3,239	2,846	2,829	5,073	3,382	2,016	2,435	222
1,463	945	1,615	1,623	1,576	1,380	1,396	2,806	1,888	1,147	1,497	223
2,956	1,460	2,357	2,449	2,167	1,909	1,690	2,807	2,369	1,394	1,347	224
962	562	726	707	617	480	338	515	300	186	232	225
16,348	10,690	19,011	19,635	18,994	18,272	17,430	28,848	21,662	13,099	19,825	226
12,979	8,741	15,608	15,936	15,455	14,983	14,503	24,214	18,511	11,104	16,747	227
27,299	66,564	123,682	131,173	133,726	136,136	132,687	217,373	156,020	97,685	172,080	228
68	41	119	106	114	110	133	221	166	104	88	229
5,242	4,774	9,011	8,948	8,995	9,832	9,621	16,562	12,863	8,778	16,159	230
14,764	12,899	23,584	24,073	24,038	25,026	24,393	40,226	29,151	18,780	38,903	231
16,761	12,937	23,372	23,434	23,413	25,683	26,316	43,054	31,892	21,348	31,684	232
56,798	32,783	61,999	68,610	70,959	68,955	65,896	106,836	74,102	43,700	78,172	233
3,666	3,130	5,597	6,002	6,207	6,530	6,328	10,474	7,846	4,975	7,074	234
2,414	1,577	2,752	2,939	2,672	2,190	2,030	2,937	1,746	1,101	1,502	235
22,942	14,431	23,763	23,147	20,665	17,906	15,687	26,366	25,219	18,207	24,992	236
3,967	3,363	5,157	4,992	4,286	3,540	2,991	5,077	4,895	3,286	4,262	237
1,321	786	1,285	1,299	1,223	964	840	1,247	1,599	1,074	1,126	238
7,871	4,519	7,785	7,627	6,675	5,999	5,426	8,921	8,205	6,391	9,643	239
832	450	830	770	710	602	560	947	1,038	803	760	240
3,272	1,895	2,984	2,710	2,592	2,335	1,999	3,408	3,452	2,556	2,934	241
6,473	3,431	5,188	4,781	4,166	3,634	3,332	5,920	4,801	2,761	3,564	242
3,756	2,188	3,458	3,207	2,919	2,559	2,390	4,273	3,576	2,058	2,784	243
3,751	2,088	3,760	3,914	3,814	3,111	2,659	4,901	3,949	2,130	2,487	244
25,443	17,288	31,510	30,973	28,576	27,896	27,095	50,821	38,511	26,307	62,243	245
842	569	802	706	619	621	674	1,347	1,230	1,010	2,759	246
1,952	1,903	3,160	2,708	2,265	2,341	2,378	4,339	3,448	2,445	5,942	247
16,819	11,496	21,996	22,193	20,511	19,871	19,025	35,460	26,329	17,885	43,761	248
1,307	650	1,142	1,194	1,212	1,152	1,144	1,963	1,132	498	518	249
4,997	2,820	5,341	5,774	5,712	5,049	4,523	7,904	5,806	2,970	3,574	250
1,825	1,057	1,883	1,997	1,877	1,736	1,736	3,244	2,524	1,230	1,408	251
2,611	1,602	2,514	2,487	2,239	1,832	1,529	2,326	1,513	838	956	252
19,618	14,319	24,698	24,362	24,077	26,516	26,499	44,915	38,427	26,789	42,897	253
6,472	4,371	7,489	7,201	7,113	7,933	8,114	13,982	12,923	8,585	10,921	254
12,042	9,136	15,859	15,839	15,713	17,442	17,263	29,034	23,894	16,921	28,950	255
3,477	2,200	4,163	4,833	4,618	4,375	4,045	6,249	3,499	1,900	2,682	256

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	P O T S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
Ontario—(Concluded)—(Fin)								
Stratford.....	257	13,483	\$ 180,612	\$ 244,796	\$ 39,379	19,489	189,758	266,5
Peterborough.....	258	41,462	578,624	791,232	127,423	63,706	611,629	869,0
Peterborough.....	259	30,892	443,072	599,950	98,329	46,158	467,183	653,8
Prescott.....	260	10,555	153,334	196,727	33,368	18,001	161,587	218,4
Prince Edward.....	261	7,852	96,170	142,134	21,904	12,607	102,720	159,1
Rainy River District.....	262	8,311	125,268	165,205	27,037	13,479	132,439	182,8
Renfrew.....	263	33,690	477,632	609,061	94,484	53,977	504,041	671,4
Pembroke.....	264	9,566	130,428	170,066	25,815	15,128	138,041	186,9
Russell.....	265	8,562	129,123	155,238	24,801	13,176	134,860	168,5
Simcoe.....	266	92,357	1,297,278	1,715,297	277,068	140,773	1,365,291	1,881,3
Barrie.....	267	21,334	324,435	422,261	71,295	31,412	340,005	457,7
Orillia.....	268	12,757	167,355	232,353	36,322	19,769	177,084	256,5
Stormont.....	269	24,276	347,587	437,978	70,378	39,531	368,102	486,3
Cornwall.....	270	19,427	280,255	349,555	56,764	31,270	296,674	386,9
Sudbury District.....	271	8,248	136,682	163,754	27,790	14,275	143,702	178,9
Sudbury Reg. Mun./Mun. Reg.....	272	63,518	1,102,996	1,327,724	233,778	97,982	1,150,098	1,426,2
Sudbury.....	273	39,133	647,669	817,472	144,360	59,634	678,352	883,0
Thunder Bay District.....	274	67,685	1,183,611	1,455,753	266,062	96,421	1,227,450	1,548,2
Thunder Bay.....	275	54,228	928,392	1,161,465	211,026	76,507	963,313	1,236,9
Timiskaming District.....	276	14,383	221,033	274,637	45,218	24,564	234,537	303,3
Victoria.....	277	18,127	218,005	325,665	49,333	29,364	232,497	367,6
Waterloo Reg. Mun./Mun. Reg.....	278	141,797	2,163,345	2,755,835	457,268	200,660	2,267,152	2,974,9
Cambridge.....	279	36,429	541,455	669,586	109,067	51,390	565,538	720,9
Kitchener.....	280	66,635	1,014,400	1,265,599	208,706	93,320	1,062,257	1,362,3
Waterloo.....	281	24,096	398,810	526,984	92,986	34,039	418,273	567,7
Wellington.....	282	55,182	829,095	1,085,164	181,903	82,132	872,142	1,180,9
Guelph.....	283	35,238	550,401	705,958	121,120	50,466	576,256	759,4
York Reg. Mun./Mun. Reg.....	284	123,196	2,270,601	2,961,267	569,740	167,120	2,355,131	3,136,4
Total, Ontario.....	285	3,871,521	62,369,559	81,122,844	14,434,092	5,556,016	65,109,930	87,060,5
Manitoba—								
Division 1.....	286	5,297	80,674	101,002	16,735	10,613	86,333	117,0
Division 2.....	287	11,719	151,235	209,037	31,060	21,804	164,271	243,5
Division 3.....	288	11,993	125,782	219,982	32,554	23,217	140,044	262,1
Division 4.....	289	3,351	22,381	61,666	8,812	6,810	26,247	74,7
Division 5.....	290	5,257	41,440	94,269	12,961	10,594	47,817	116,3
Division 6.....	291	3,285	29,030	61,604	9,220	7,002	33,307	74,5
Division 7.....	292	23,322	285,997	427,827	67,183	40,722	308,309	498,5
Brandon.....	293	17,835	224,636	330,479	52,906	31,032	241,131	384,1
Division 8.....	294	3,667	29,789	61,257	8,341	8,185	34,710	77,9
Division 9.....	295	8,778	111,939	157,424	25,103	14,823	120,218	179,0
Portage-la-Prairie.....	296	7,028	94,736	126,574	20,524	11,298	100,861	142,4
Division 10.....	297	1,800	22,338	36,835	6,113	2,955	23,946	41,5
Division 11.....	298	269,494	4,121,774	5,290,707	926,044	412,994	4,347,809	5,838,5
Winnipeg.....	299	269,494	4,121,774	5,290,707	926,044	412,994	4,347,809	5,838,5
Division 12.....	300	5,162	76,291	98,243	16,010	8,966	80,285	110,2
Division 13.....	301	7,615	113,273	142,090	23,794	12,519	119,146	159,1
Division 14.....	302	4,596	62,707	85,498	13,773	7,922	66,987	96,4
Division 15.....	303	7,614	70,283	135,164	19,188	16,440	79,688	170,7
Division 16.....	304	3,002	29,514	49,508	6,950	7,323	34,306	64,5
Division 17.....	305	7,882	88,925	135,752	19,924	18,701	100,127	173,8
Division 18.....	306	5,995	69,759	100,961	15,117	14,781	78,957	128,1
Division 19.....	307	670	7,824	9,710	1,379	3,039	9,905	15,8
Division 20.....	308	3,625	37,891	63,486	9,109	8,768	43,825	81,9
Division 21.....	309	9,477	165,606	194,465	36,118	14,964	173,213	210,6
Flin Flon.....	310	3,981	69,178	83,688	15,669	5,711	71,530	89,2
Division 22.....	311	6,942	127,159	140,438	26,422	13,341	135,618	156,3
Division 23.....	312	2,984	62,928	67,784	13,489	4,889	65,690	72,1
Total, Manitoba.....	313	413,527	5,934,540	7,944,710	1,345,398	691,372	6,320,761	8,964,3

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Order dans de 1000	\$1,000 to-à \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus	P O T E T M E
1,377	1,004	1,911	2,005	1,915	1,917	2,129	3,334	1,751	897	1,249	257
6,366	3,675	6,494	6,640	6,297	5,604	4,866	8,452	6,702	3,809	4,801	258
4,230	2,603	4,643	4,606	4,425	4,067	3,534	6,354	5,019	2,874	3,803	259
2,745	1,124	1,884	2,186	1,731	1,477	1,273	1,898	1,605	927	1,151	260
1,307	804	1,318	1,463	1,353	1,265	1,058	1,606	1,000	593	840	261
1,554	915	1,423	1,454	1,236	1,018	869	1,429	1,183	1,061	1,337	262
6,691	3,477	5,543	5,372	5,272	5,082	4,476	7,216	4,973	2,521	3,354	263
1,809	998	1,568	1,435	1,539	1,514	1,264	2,012	1,413	746	830	264
1,685	711	1,136	1,371	1,190	1,174	1,131	1,916	1,330	696	836	265
13,375	8,090	14,282	14,989	14,382	13,390	12,473	18,767	12,958	7,775	10,292	266
2,661	1,687	3,129	3,313	2,989	2,787	2,565	4,108	2,968	2,068	3,137	267
1,919	1,200	2,137	2,050	2,029	1,830	1,800	3,018	1,627	893	1,266	268
4,898	2,517	4,346	4,238	3,933	3,292	3,156	5,541	3,306	1,855	2,449	269
3,777	2,017	3,408	3,312	3,130	2,604	2,512	4,451	2,663	1,472	1,924	270
2,479	1,064	1,466	1,304	1,070	930	710	1,430	1,548	1,097	1,177	271
12,918	6,174	8,847	8,488	7,337	6,480	5,609	10,346	13,376	8,718	9,689	272
6,637	3,759	5,690	5,483	4,841	4,317	3,775	6,630	7,590	4,812	6,100	273
8,919	5,245	8,463	8,509	7,669	6,690	6,410	11,154	11,524	9,494	12,344	274
6,522	3,983	6,698	6,863	6,327	5,592	5,387	9,184	9,144	7,218	9,589	275
3,764	1,748	2,654	2,492	2,103	1,834	1,679	2,793	2,202	1,590	1,705	276
3,077	1,579	3,044	3,604	3,507	2,814	2,365	3,542	2,636	1,387	1,809	277
15,259	10,153	17,914	19,595	19,930	19,996	17,350	28,422	21,847	12,632	17,562	278
4,208	2,623	4,491	4,936	5,377	5,416	4,477	7,765	5,660	2,968	3,469	279
6,873	4,684	8,353	9,169	9,157	9,382	8,357	13,307	10,538	5,973	7,527	280
2,322	1,721	3,111	3,216	3,212	3,133	2,688	4,445	3,419	2,330	4,442	281
7,289	4,309	7,839	8,666	8,139	7,333	6,379	11,309	8,564	5,062	7,243	282
4,032	2,567	4,797	4,954	4,785	4,333	3,999	7,221	5,659	3,327	4,792	283
10,787	7,861	14,223	14,332	13,320	12,979	13,053	21,336	17,527	13,197	28,505	284
76,626	290,570	506,165	520,814	496,428	474,080	443,909	746,641	592,208	389,076	619,499	285
1,629	787	1,743	1,146	863	694	600	998	917	555	681	286
2,924	1,291	3,339	2,538	2,183	1,875	1,598	2,436	1,551	945	1,124	287
2,808	1,322	3,719	2,997	2,429	2,189	1,738	2,354	1,366	885	1,410	288
828	402	1,025	1,000	835	671	463	603	339	225	419	289
1,098	584	1,584	1,689	1,274	1,027	779	1,011	559	374	615	290
990	458	1,103	960	768	626	449	602	385	240	421	291
4,435	2,121	5,208	5,111	4,416	3,798	3,224	4,780	3,130	1,887	2,612	292
3,440	1,589	3,864	3,885	3,392	2,903	2,437	3,632	2,321	1,476	2,093	293
1,098	472	1,437	1,254	954	759	560	688	391	203	369	294
1,473	818	2,028	1,721	1,553	1,378	1,257	1,849	1,222	611	913	295
937	611	1,526	1,261	1,169	1,089	987	1,478	1,017	502	721	296
304	145	346	353	300	241	203	327	286	170	280	297
33,113	21,076	51,235	43,052	39,163	37,616	33,522	55,829	39,036	23,474	35,878	298
33,113	21,076	51,235	43,052	39,163	37,616	33,522	55,829	39,036	23,474	35,878	299
1,046	513	1,279	945	789	697	618	1,109	880	544	546	300
1,145	720	1,763	1,397	1,172	1,064	923	1,570	1,176	731	858	301
880	437	1,097	895	845	621	602	957	623	437	528	302
1,878	976	3,077	2,356	1,893	1,460	1,072	1,448	876	545	859	303
1,141	498	1,507	999	794	591	428	540	327	224	274	304
2,768	1,390	3,817	2,455	1,831	1,437	1,145	1,526	939	572	821	305
2,649	1,259	2,828	1,914	1,454	1,055	783	1,137	726	439	537	306
1,006	495	609	268	184	128	80	114	75	39	41	307
1,242	609	1,889	1,248	866	632	545	693	394	247	403	308
1,826	912	1,631	1,284	1,116	1,069	952	1,656	1,801	1,232	1,485	309
511	263	491	479	464	432	379	659	894	521	618	310
2,687	1,334	1,607	930	759	682	732	1,583	1,185	715	1,127	311
755	438	502	319	271	233	254	426	504	464	723	312
69,723	39,057	94,373	76,831	66,712	60,543	52,527	84,236	58,688	35,758	52,924	313

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

		TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		P O T E N T I A L N O M B R E	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
			Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
Saskatchewan—									
			\$	\$	\$		\$		
Division 1.....	314	11,782	132,318	261,916	45,180	18,404	141,196	287,3	
Division 2.....	315	10,856	100,527	247,031	44,004	15,977	107,630	266,8	
Weyburn.....	316	4,898	59,900	105,379	19,279	6,829	63,278	113,4	
Division 3.....	317	7,944	61,532	199,186	35,681	11,791	66,709	213,7	
Division 4.....	318	5,481	41,186	131,130	23,682	8,189	45,276	142,6	
Division 5.....	319	13,867	159,550	277,040	43,163	23,222	171,922	311,8	
Division 6.....	320	92,293	1,436,619	1,974,233	357,122	126,301	1,499,735	2,101,5	
Regina.....	321	79,720	1,307,089	1,705,033	311,863	106,765	1,361,044	1,807,6	
Division 7.....	322	21,324	251,832	444,496	75,077	31,259	267,556	481,6	
Moose Jaw.....	323	16,045	216,168	323,162	55,046	22,878	227,718	348,5	
Division 8.....	324	15,770	154,484	380,833	70,186	22,179	165,668	408,9	
Swift Current.....	325	7,706	98,422	172,220	30,580	10,845	104,750	186,9	
Division 9.....	326	14,639	165,673	272,580	41,155	24,863	179,129	311,9	
Yorkton.....	327	7,288	98,715	141,256	22,917	10,613	104,620	154,3	
Division 10.....	328	7,259	63,322	136,997	19,297	12,798	70,169	158,6	
Division 11.....	329	85,100	1,314,588	1,793,154	317,512	120,199	1,381,434	1,922,6	
Saskatoon.....	330	72,890	1,176,579	1,526,773	273,094	101,297	1,233,991	1,633,2	
Division 12.....	331	8,791	85,911	191,857	32,701	13,410	92,351	208,6	
Division 13.....	332	10,546	95,246	252,282	45,832	15,384	102,799	269,5	
Division 14.....	333	16,103	172,885	317,017	48,095	26,705	187,862	356,0	
Division 15.....	334	27,824	355,612	556,861	90,372	44,025	380,686	614,0	
Prince Albert.....	335	14,689	227,465	292,950	50,572	21,510	239,663	316,7	
Division 16.....	336	13,557	149,075	266,494	41,298	22,768	164,173	303,4	
North Battleford.....	337	7,833	96,516	160,804	26,054	11,571	105,000	179,8	
Division 17.....	338	10,069	123,096	190,965	31,440	17,155	133,361	213,0	
Division 18.....	339	5,572	93,334	105,294	17,576	10,498	100,247	116,7	
Total, Saskatchewan.....	340	378,777	4,956,792	7,999,367	1,379,370	565,127	5,257,900	8,689,5	
Alberta—									
Division 1.....	341	24,247	363,426	544,056	92,175	33,803	381,769	578,3	
Medicine Hat.....	342	19,276	304,116	427,145	72,621	26,644	319,026	453,9	
Division 2.....	343	48,302	695,648	1,045,550	168,478	67,627	733,867	1,122,8	
Lethbridge.....	344	27,147	419,888	583,384	95,899	36,828	441,501	623,5	
Division 3.....	345	11,629	143,035	243,886	37,077	18,790	154,173	271,3	
Division 4.....	346	5,027	48,551	116,046	19,261	7,278	51,868	124,2	
Division 5.....	347	14,845	168,368	337,958	55,137	22,053	181,226	366,8	
Division 6.....	348	355,357	6,759,965	8,602,311	1,604,245	457,879	7,016,884	9,064,2	
Calgary.....	349	326,363	6,283,895	7,903,270	1,478,935	417,185	6,516,817	8,315,6	
Division 7.....	350	15,558	183,326	344,168	55,331	23,330	196,223	375,8	
Division 8.....	351	52,040	815,485	1,093,153	184,178	75,180	862,673	1,183,6	
Red Deer.....	352	24,639	421,791	530,676	94,034	32,881	441,840	564,4	
Division 9.....	353	10,996	177,897	223,365	37,095	14,672	185,360	237,8	
Division 10.....	354	31,793	439,048	678,017	111,006	47,009	465,292	740,5	
Division 11.....	355	377,799	6,969,796	8,523,011	1,539,750	495,785	7,241,970	8,990,2	
Edmonton.....	356	335,235	6,192,694	7,559,816	1,367,448	435,348	6,429,644	7,961,6	
Division 12.....	357	31,999	659,864	747,133	143,327	47,337	688,673	795,8	
Division 13.....	358	19,483	290,022	393,676	62,480	31,179	309,835	436,1	
Division 14.....	359	10,607	203,939	239,383	43,077	15,476	213,647	256,4	
Division 15.....	360	45,485	776,353	971,707	163,639	69,669	826,049	1,056,1	
Total, Alberta.....	361	1,055,167	18,694,723	24,103,420	4,316,257	1,427,067	19,509,509	25,600,6	
British Columbia—Colombie-Britannique									
Alberni—Clayoquot Reg. Dist./Dist. Reg.....	362	12,917	230,488	280,981	50,867	19,232	238,624	298,2	
Port Alberni.....	363	11,465	206,418	251,332	45,623	16,961	213,354	266,2	
Bulkley-Nechako Reg. Dist./Dist. Reg.....	364	14,910	268,038	319,069	56,517	22,521	279,672	340,2	
Capital Reg. Dist./Dist. Reg.....	365	124,860	1,792,914	2,699,907	459,733	175,456	1,869,686	2,918,9	
Victoria.....	366	107,200	1,546,306	2,320,256	395,593	149,687	1,612,672	2,505,8	
Cariboo Reg. Dist./Dist. Reg.....	367	22,532	385,805	466,381	80,809	34,991	404,182	500,2	
Central Coast Reg. Dist./Dist. Reg.....	368	945	13,466	17,810	2,875	1,618	14,405	19,9	
Central Fraser Valley Reg. Dist./Dist. Reg.....	369	47,667	796,955	1,049,965	183,562	71,192	835,557	1,141,6	
Central Kootenay Reg. Dist./Dist. Reg.....	370	20,139	322,113	418,962	71,382	31,763	336,874	458,9	
Central Okanagan Reg. Dist./Dist. Reg.....	371	37,483	525,258	788,026	132,006	57,485	553,811	870,7	
Kelowna.....	372	32,403	456,078	683,822	114,362	49,619	480,973	755,7	

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L
moins de \$1,000	\$1,000 to-à \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus	
1,973	924	1,586	1,977	1,872	1,564	1,300	2,111	1,551	1,173	2,373	314
1,467	690	1,334	1,659	1,519	1,403	1,308	2,077	1,331	966	2,223	315
441	300	582	687	649	599	648	1,055	634	421	813	316
1,132	517	1,007	1,232	1,093	1,011	801	1,317	894	665	2,122	317
685	372	715	976	856	705	637	932	638	426	1,247	318
2,814	1,283	2,172	2,831	2,404	2,046	1,723	2,487	1,922	1,360	2,180	319
9,129	5,619	10,208	11,166	10,436	10,886	11,111	18,916	13,567	9,072	16,191	320
6,857	4,633	8,520	9,215	8,578	9,212	9,570	16,431	11,866	7,950	13,933	321
2,642	1,502	2,823	3,267	3,076	2,808	2,511	4,255	3,074	1,905	3,396	322
1,692	1,067	2,097	2,301	2,226	2,104	1,933	3,349	2,423	1,445	2,241	323
1,626	1,028	1,758	2,195	2,068	1,864	1,687	2,763	1,960	1,443	3,787	324
685	545	932	1,088	1,053	975	866	1,496	1,002	693	1,510	325
2,803	1,433	2,685	3,134	2,727	2,287	1,947	3,035	1,950	1,104	1,758	326
812	542	981	1,111	1,117	977	869	1,589	1,052	622	941	327
1,614	761	1,304	1,615	1,374	1,228	1,045	1,483	868	516	990	328
9,925	5,746	10,321	11,498	10,762	10,113	9,744	16,524	12,355	8,450	14,761	329
7,510	4,794	8,898	9,527	9,138	8,518	8,434	14,351	10,600	7,199	12,328	330
1,520	624	1,089	1,437	1,297	1,184	1,015	1,568	1,106	872	1,698	331
1,566	679	1,260	1,458	1,381	1,304	1,041	1,829	1,378	955	2,533	332
3,227	1,462	2,652	3,271	2,860	2,426	2,013	3,081	2,070	1,281	2,362	333
5,187	2,523	4,234	4,513	4,203	3,783	3,343	5,422	3,838	2,605	4,374	334
2,018	1,191	2,007	2,045	1,926	1,798	1,699	2,913	2,104	1,517	2,292	335
2,842	1,319	2,178	2,628	2,309	2,127	1,803	2,640	1,692	1,214	2,016	336
934	524	998	1,208	1,148	1,090	1,028	1,546	1,037	751	1,307	337
2,669	1,068	1,628	1,821	1,715	1,503	1,261	1,930	1,345	893	1,322	338
2,205	1,086	1,020	801	811	682	620	1,031	932	606	704	339
55,026	28,636	49,974	57,479	52,763	48,924	44,910	73,401	52,471	35,506	66,037	340
2,765	1,521	2,743	3,210	3,095	2,814	2,588	4,292	3,510	2,455	4,810	341
1,982	1,233	2,213	2,481	2,473	2,293	2,050	3,424	2,823	1,949	3,723	342
5,518	3,012	5,353	6,416	6,302	6,103	5,511	9,004	7,028	4,699	8,681	343
2,451	1,569	2,919	3,494	3,433	3,332	3,199	4,986	4,065	2,678	4,702	344
2,490	1,067	1,582	1,929	1,828	1,615	1,488	2,242	1,478	1,053	2,018	345
642	296	548	837	740	664	557	822	638	452	1,082	346
2,092	1,071	1,851	2,256	2,057	1,923	1,706	2,565	1,978	1,402	3,152	347
23,218	17,868	34,111	39,004	37,978	39,045	38,539	63,643	49,477	35,336	79,660	348
19,826	15,960	31,035	35,216	34,381	35,796	35,461	58,760	45,491	32,259	73,000	349
2,184	1,043	1,947	2,583	2,266	2,045	1,830	2,785	2,169	1,414	3,064	350
6,498	3,548	6,493	7,470	7,128	6,621	6,160	9,980	7,145	4,996	9,141	351
1,978	1,435	2,715	3,001	2,899	2,907	2,898	4,840	3,336	2,390	4,482	352
1,010	576	1,181	1,560	1,567	1,394	1,173	1,737	1,386	1,103	1,985	353
4,225	2,165	3,889	5,003	4,619	4,202	3,775	6,036	4,310	3,047	5,738	354
30,032	20,059	37,698	42,545	41,216	42,124	41,513	68,750	53,819	38,881	79,148	355
24,393	17,175	32,935	37,024	36,283	37,420	37,144	61,737	47,843	33,979	69,415	356
5,373	2,685	4,021	4,217	3,989	3,555	2,999	4,799	4,178	2,836	8,685	357
3,800	1,629	2,747	3,524	3,181	2,745	2,262	3,559	2,568	1,877	3,287	358
1,537	834	1,449	1,459	1,256	1,068	943	1,581	1,385	1,327	2,637	359
8,169	3,885	6,070	6,808	6,212	5,803	4,876	7,872	6,324	4,831	8,819	360
99,553	61,259	111,683	128,821	123,434	121,721	115,920	189,667	147,393	105,709	221,907	361
2,313	946	1,881	1,554	1,263	1,128	1,251	2,375	2,379	1,746	2,396	362
2,041	811	1,631	1,316	1,092	973	1,109	2,106	2,150	1,587	2,145	363
2,896	1,225	1,987	2,048	1,615	1,416	1,301	2,695	2,650	1,975	2,713	364
10,250	6,964	16,820	17,660	16,132	14,888	14,127	25,085	17,791	13,593	22,146	365
8,424	5,760	14,335	15,037	13,727	12,753	12,301	21,734	15,230	11,511	18,875	366
4,599	1,955	3,517	3,328	2,646	2,327	2,109	4,103	3,913	2,845	3,649	367
210	128	206	150	156	122	108	174	133	96	135	368
6,402	3,195	7,467	7,228	6,131	5,304	4,884	8,114	7,116	6,039	9,312	369
3,282	1,646	3,811	3,186	2,587	2,303	2,049	3,707	3,336	2,389	3,467	370
4,407	2,781	6,619	6,570	5,502	4,836	4,269	6,925	5,520	3,863	6,193	371
3,710	2,385	5,756	5,643	4,779	4,173	3,696	6,013	4,799	3,271	5,394	372

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	P O T S E T M E ▼	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	
British Columbia—Colombie-Britannique—(Concluded)—(Fin)									
			\$	\$	\$		\$	\$	
Columbia—Shuswap Reg. Dist./Dist. Reg....	373	16,109	273,379	352,413	62,822	24,509	285,636	382,171	
Comox—Strathcona Reg. Dist./Dist. Reg....	374	29,237	483,230	622,228	109,962	42,966	502,752	668,311	
Cowichan Valley Reg. Dist./Dist. Reg....	375	21,731	345,591	466,556	79,993	33,021	360,643	505,671	
Dewdney—Alouette Reg. Dist./Dist. Reg....	376	24,762	430,974	531,218	94,574	36,690	447,415	570,301	
East Kootenay Reg. Dist./Dist. Reg....	377	23,977	464,336	557,674	105,136	34,178	480,699	592,801	
Fraser—Cheam Reg. Dist./Dist. Reg....	378	23,293	344,756	472,511	77,388	36,956	363,836	521,271	
Fraser—Fort George Reg. Dist./Dist. Reg....	379	39,357	762,730	880,153	164,009	55,574	790,993	927,051	
Prince George.....	380	34,626	669,993	776,903	144,805	48,438	694,706	818,871	
Greater Vancouver Reg. Dist./Dist. Reg....	381	594,135	10,323,533	13,594,823	2,522,992	817,000	10,730,458	14,462,781	
Burnaby.....	382	70,250	1,226,870	1,535,070	277,212	94,006	1,266,627	1,617,311	
Coquitlam.....	383	25,865	497,994	578,641	109,034	34,221	513,400	608,631	
Delta.....	384	33,156	660,175	804,696	153,749	44,820	683,305	846,051	
New Westminster.....	385	21,017	320,335	427,832	75,047	29,943	332,258	460,601	
North Vancouver Nord.....	386	51,804	994,996	1,239,937	237,615	68,186	1,029,654	1,306,031	
Port Coquitlam.....	387	16,071	314,617	354,981	66,223	21,663	324,450	373,811	
Port Moody.....	388	7,305	145,820	168,088	31,947	9,668	150,381	171,631	
Richmond.....	389	48,963	908,819	1,107,187	203,320	64,091	939,787	1,164,421	
Surrey.....	390	64,752	1,128,885	1,373,157	244,574	92,335	1,172,245	1,464,461	
Vancouver.....	391	224,820	3,578,597	5,127,502	941,977	315,954	3,743,648	5,505,301	
West Vancouver Ouest.....	392	17,992	366,202	599,768	132,056	24,080	387,306	630,701	
White Rock.....	393	9,063	121,702	200,327	34,470	13,143	126,485	220,351	
Kitimat—Stikine Reg. Dist./Dist. Reg....	394	16,922	347,032	390,961	75,115	23,799	358,292	409,511	
Kootenay Boundary Reg. Dist./Dist. Reg....	395	14,304	257,346	320,950	57,678	21,146	265,931	345,221	
Trail and/et Rossland.....	396	7,997	147,983	185,025	34,143	11,064	152,203	196,101	
Mount Waddington Reg. Dist./Dist. Reg....	397	6,325	128,689	147,608	29,063	8,561	132,100	153,481	
Nanaimo Reg. Dist./Dist. Reg....	398	33,534	514,531	720,342	125,648	49,815	537,092	780,091	
Nanaimo.....	399	22,630	371,957	493,230	87,424	32,976	387,423	530,651	
North Okanagan Reg. Dist./Dist. Reg....	400	21,996	323,954	453,451	75,145	34,685	341,544	501,721	
Vernon.....	401	16,508	246,017	346,260	58,001	24,983	258,456	381,141	
Okanagan—									
Similkameen Reg. Dist./Dist. Reg....	402	24,565	312,329	485,569	77,542	38,289	330,396	541,111	
Penticton.....	403	11,533	152,226	231,288	37,687	17,494	160,403	257,351	
Peace River—Liard Reg. Dist./Dist. Reg....	404	22,312	392,355	472,746	87,004	33,642	413,525	505,131	
Dawson Creek.....	405	7,081	114,237	144,704	24,935	11,316	122,082	157,171	
Powell River Reg. Dist./Dist. Reg....	406	8,050	145,086	178,118	32,576	11,977	149,522	190,331	
Skeena—Queen Charlotte									
Reg. Dist./Dist. Reg....	407	11,113	198,328	240,674	44,026	15,113	206,448	254,111	
Prince Rupert.....	408	8,399	148,340	182,700	33,181	10,991	154,228	192,781	
Squamish—Lillooet Reg. Dist./Dist. Reg....	409	7,053	128,245	153,434	28,230	10,410	132,946	163,131	
Skitine Reg. Dist./Dist. Reg....	410	1,125	25,242	27,522	5,605	1,454	25,767	28,191	
Sunshine Coast Reg. Dist./Dist. Reg....	411	6,764	100,620	143,353	25,573	10,027	104,955	156,381	
Thompson—Nicola Reg. Dist./Dist. Reg....	412	43,479	777,437	956,560	170,634	64,195	811,845	1,028,571	
Kamloops.....	413	30,315	545,982	670,330	120,526	43,126	569,369	716,341	
Total, British Columbia—Colombie-Britannique..	414	1,271,596	21,414,761	28,209,964	5,088,464	1,818,265	22,305,610	30,240,351	
Yukon									
Whitehorse.....	415	8,917	162,473	189,048	35,165	10,479	164,895	193,281	
Total, Yukon.....	416	12,558	232,589	268,017	50,682	15,130	236,267	274,391	
N.W.T.—T.N.-O.									
Kitikmeot Region.....	417	924	15,870	16,645	2,994	1,490	16,420	17,811	
Yellowknife.....	418	5,944	118,558	132,079	25,141	6,952	120,088	134,751	
Total, N.W.T.—T.N.-O.....	419	18,872	339,982	370,787	67,272	25,179	347,644	382,431	
Outside Canada—Hors du Canada									
United States/États-Unis.....	420	12,035	209,157	308,050	69,649	18,304	217,460	319,901	
Elsewhere/Ailleurs.....	421	14,485	252,397	289,087	49,258	20,207	264,374	305,101	
Total, Outside Canada—Hors du Canada.....	422	26,520	461,554	597,136	118,907	38,511	481,834	625,181	
Grand Total—Total global.....	423	10,480,833	164,948,456	213,900,436	34,634,359	15,180,151	172,215,305	229,850,111	

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L
under 100,000	\$1,000 to-à \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus	
2,309	1,451	2,476	2,514	2,050	1,763	1,552	2,685	2,578	1,775	3,356 <sup>1</sup>	373
4,227	2,088	4,169	4,179	3,490	3,038	2,747	5,045	4,821	3,819	5,343 <sup>1</sup>	374
3,607	1,579	3,212	3,150	2,789	2,326	2,111	3,793	3,623	2,852	3,979 <sup>1</sup>	375
3,689	1,838	3,614	3,347	2,899	2,596	2,355	4,437	3,949	3,441	4,525 <sup>1</sup>	376
3,050	1,762	3,143	2,914	2,540	2,310	2,026	3,532	3,503	3,262	6,136 <sup>1</sup>	377
3,852	1,948	4,175	4,047	3,379	2,919	2,524	4,469	3,519	2,503	3,621 <sup>1</sup>	378
6,050	2,787	4,519	4,516	3,938	3,499	3,439	6,653	6,627	5,235	8,311 <sup>1</sup>	379
5,083	2,353	3,903	3,946	3,481	3,099	3,103	5,840	5,712	4,551	7,367 <sup>1</sup>	380
51,853	31,671	77,725	74,249	67,762	64,887	63,374	112,581	86,646	66,263	119,989 <sup>1</sup>	381
4,849	3,280	8,790	8,182	7,697	7,491	7,683	13,948	10,571	8,309	13,206 <sup>1</sup>	382
2,044	1,425	2,878	2,924	2,563	2,592	2,537	4,818	3,787	3,099	5,554	383
3,218	1,913	3,599	3,896	3,370	3,013	2,864	5,150	4,504	4,472	8,821	384
2,183	1,115	3,122	2,965	2,704	2,550	2,545	4,540	3,155	2,124	2,940	385
3,377	2,556	5,724	6,047	5,383	5,302	5,175	9,079	7,123	5,650	12,770	386
1,694	924	1,780	1,685	1,640	1,422	1,448	2,956	2,462	2,277	3,375	387
664	394	733	802	664	614	692	1,309	1,129	981	1,686	388
3,405	2,498	5,207	5,301	4,854	4,959	5,007	9,222	7,255	6,009	10,374	389
8,202	4,274	8,665	8,477	7,586	6,739	6,594	11,801	10,366	8,348	11,283	390
20,461	11,914	32,929	29,880	27,663	26,929	25,950	44,730	32,578	22,132	40,788	391
763	826	2,059	2,228	1,896	1,707	1,528	2,758	1,999	1,639	6,677	392
573	367	1,417	1,453	1,368	1,257	1,060	1,691	1,296	913	1,748	393
2,637	1,252	1,906	1,778	1,605	1,392	1,389	2,519	2,529	2,569	4,223	394
1,876	934	2,166	1,923	1,764	1,368	1,102	2,169	2,488	2,261	3,095	395
717	413	1,003	932	925	764	574	1,163	1,373	1,364	1,836	396
843	379	653	657	568	533	462	797	929	1,084	1,656	397
4,107	2,346	5,333	5,179	4,527	3,877	3,355	5,982	5,129	3,889	6,091	398
2,820	1,555	3,376	3,203	2,889	2,479	2,132	4,035	3,475	2,763	4,249	399
3,580	1,683	3,933	3,793	3,167	2,785	2,442	4,009	3,386	2,358	3,549	400
2,202	1,082	2,701	2,746	2,308	2,022	1,816	2,955	2,512	1,840	2,799	401
2,824	1,830	4,654	4,513	3,984	3,399	2,955	4,723	3,414	2,554	3,439	402
1,154	754	2,080	2,000	1,851	1,566	1,384	2,280	1,604	1,176	1,645	403
3,756	1,943	3,250	3,228	2,845	2,602	2,354	3,866	3,199	2,444	4,155	404
1,341	753	1,157	1,145	1,037	878	840	1,319	956	746	1,144	405
1,302	572	1,077	1,117	924	777	690	1,188	1,408	1,260	1,662	406
1,043	698	1,376	1,386	1,143	1,026	1,113	1,853	1,717	1,405	2,353	407
594	442	912	1,007	828	752	869	1,445	1,308	1,070	1,764	408
1,268	545	899	919	825	684	655	1,106	1,153	983	1,373	409
123	54	86	106	102	59	82	144	179	200	319	410
790	450	1,013	1,135	949	759	697	1,163	1,014	826	1,231	411
6,580	3,434	6,146	5,914	4,985	4,288	4,049	7,315	6,988	5,878	8,618	412
3,762	2,205	3,961	3,900	3,410	3,019	2,884	5,281	4,715	3,896	6,093	413
13,725	80,084	177,833	172,288	152,267	139,211	131,571	233,207	191,637	149,407	247,035	414
573	447	853	813	819	789	736	1,364	1,140	960	1,985	415
1,032	726	1,296	1,207	1,208	1,114	966	1,815	1,488	1,296	2,982	416
351	155	176	122	89	69	80	109	78	76	185	417
375	332	529	470	438	435	458	956	811	728	1,420	418
2,998	2,061	2,623	2,025	1,736	1,586	1,458	2,725	2,271	1,992	3,704	419
2,776	1,443	2,183	1,815	1,492	1,163	1,018	1,492	1,129	860	2,933	420
2,586	1,254	2,314	1,590	1,252	1,291	1,159	2,903	2,528	998	2,332	421
5,362	2,697	4,497	3,405	2,744	2,454	2,177	4,395	3,657	1,858	5,265	422
50,924	765,537	1,441,615	1,484,796	1,391,072	1,309,001	1,208,609	1,983,288	1,507,070	1,016,601	1,621,638	423

TABLE 2

## ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

1981 TAXATION YEAR

		ALL RETURNS TOUTES LES DÉCLARATIONS				TAXABLE RETURNS DÉCLARATIONS IMPOSABLES		
City or Town	Province	Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
Ville	Province	Nombre de déclarations	Revenu moyen	Revenu total	Impôt total à payer	Nombre de déclarations	Revenu moyen	Revenu total
			\$	\$000	\$000		\$	\$000
Abbotsford.....	B.C. - C.B.....	20,847	15,810	329,607	52,105	13,711	22,003	301,9
Airdrie.....	Alta. - Alb.....	6,793	18,032	122,498	21,370	5,244	22,484	117,0
Ajax.....	Ont.....	12,943	16,670	215,767	37,775	9,727	21,170	205,6
Alma.....	Qué.....	14,918	13,685	204,160	20,526	9,654	19,609	189,4
Amherst.....	N.S. - N.-É.....	7,752	11,826	91,679	12,548	5,602	15,395	86,7
Amherstburg.....	Ont.....	8,726	15,704	137,041	23,406	5,766	22,002	126,5
Amos.....	Qué.....	8,084	13,934	112,649	11,435	5,429	19,142	103,6
Ancaster.....	Ont.....	8,776	19,546	171,541	31,149	6,258	25,846	161,9
Aurora.....	Ont.....	10,702	17,216	184,251	32,822	7,863	22,173	174,2
Aylmer.....	Qué.....	15,234	16,625	253,276	29,214	11,083	21,635	239,6
Baie-Comeau.....	Qué.....	7,702	17,075	131,517	16,195	5,505	22,900	126,0
Bathurst.....	N.B. - N.-B.....	12,218	12,874	157,297	25,273	8,599	17,529	150,2
Beaconsfield.....	Qué.....	10,213	27,537	281,236	43,906	7,746	34,908	270,5
Beloeil.....	Qué.....	10,545	15,794	166,555	18,660	7,395	21,260	157,3
Blainville.....	Qué.....	9,908	13,461	133,378	13,937	6,656	18,875	125,7
Boisbriand.....	Qué.....	7,612	13,822	105,220	11,338	5,095	19,416	98,9
Boucherville.....	Qué.....	17,597	19,014	334,596	42,717	13,092	24,461	320,4
Bowmanville.....	Ont.....	11,457	15,314	175,457	28,147	7,860	20,785	163,2
Bridgewater.....	N.S. - N.-É.....	8,713	12,896	112,366	17,343	6,404	16,742	107,2
Brockville.....	Ont.....	17,336	14,772	256,102	40,555	11,954	19,881	237,8
Brooks.....	Alta. - Alb.....	6,877	17,502	120,363	18,906	5,034	22,495	113,4
Buckingham.....	Qué.....	8,739	13,622	119,043	12,326	5,733	19,212	110,3
Caledon.....	Ont.....	15,920	19,145	304,797	56,242	11,642	24,746	288,3
Campbell River.....	B.C. - C.B.....	15,389	16,546	254,639	43,763	10,879	21,961	238,3
Campbellton.....	N.B. - N.-B.....	7,478	11,384	85,132	12,191	5,271	15,285	80,1
Camrose.....	Alta. - Alb.....	9,003	16,444	148,052	22,571	6,461	21,337	137,0
Cap-de-la-Madeleine.....	Qué.....	19,821	12,821	254,132	24,906	12,667	18,371	232,0
Cape Breton-Subd.B.....	N.S. - N.-É.....	8,866	11,259	99,829	14,186	6,211	15,301	95,6
Chambly.....	Qué.....	7,487	14,591	109,250	11,837	5,168	19,851	102,5
Charlottetown.....	P.E.I. - I.P.É.....	17,021	13,095	222,894	32,879	12,942	16,408	212,5
Chilliwack.....	B.C. - C.B.....	17,660	14,188	250,576	35,859	10,976	20,345	223,2
Chilliwack D.M.....	B.C. - C.B.....	10,675	14,268	152,320	22,805	6,987	20,050	140,6
Cobourg.....	Ont.....	11,018	14,764	162,677	24,459	7,638	19,585	149,2
Collingwood.....	Ont.....	9,015	12,804	115,429	16,075	5,993	17,414	104,5
Corner Brook.....	Nfld. - T.-N.....	16,343	12,383	202,378	32,835	11,641	16,649	193,4
Côte-Saint-Luc.....	Qué.....	13,025	22,222	289,452	36,130	9,973	27,310	272,6
Courtenay.....	B.C. - C.B.....	10,646	14,972	159,393	25,113	7,047	20,869	147,9
Cowansville.....	Qué.....	7,399	13,087	96,838	9,586	5,012	17,707	88,2
Cowichan Valley								
Subd. A.....	B.C. - C.B.....	7,473	15,411	115,173	17,589	5,050	21,030	106,3
Cranbrook.....	B.C. - C.B.....	13,541	16,832	227,928	38,219	9,454	22,572	213,11
Dauphin.....	Man.....	7,474	11,611	86,785	11,380	3,981	18,284	72,2
Dawson Creek.....	B.C. - C.B.....	11,316	13,937	157,716	24,935	7,081	20,435	144,4
Dorval.....	Qué.....	11,407	17,856	203,694	23,802	8,678	22,184	192,11
Duncan.....	B.C. - C.B.....	13,915	15,392	214,185	34,088	9,068	21,752	197,6
Dundas.....	Ont.....	15,232	17,623	268,439	46,380	10,854	23,093	250,17
Dunnville.....	Ont.....	7,484	12,799	95,795	13,917	4,603	18,804	86,8
Dryden.....	Ont.....	6,797	16,345	111,102	19,393	4,925	21,576	106,6
East Hants D.M.....	N.S. - N.-É.....	10,976	11,345	124,528	17,744	7,584	15,628	118,7
Edmundston.....	N.B. - N.-B.....	9,349	12,313	115,115	17,516	6,663	16,390	109,0
Elliott Lake.....	Ont.....	10,611	17,957	190,548	37,090	7,542	24,295	183,6
Essa Twp. - Can.....	Ont.....	7,860	12,870	101,166	14,462	5,238	17,961	94,8
Flamborough								
Twp. - Can.....	Ont.....	10,079	16,146	162,740	27,147	6,933	21,805	151,0
Fort Erie.....	Ont.....	15,698	13,474	211,524	28,914	9,772	18,972	185,6
Fort McMurray.....	Alta. - Alb.....	19,257	22,846	439,958	94,351	15,329	27,839	426,0
Fort Saskatchewan.....	Alta. - Alb.....	8,550	19,630	167,838	30,594	6,590	24,413	160,6
Fort St. John.....	B.C. - C.B.....	11,892	16,498	196,197	36,016	8,469	21,963	186,0
Gaspé.....	Qué.....	8,996	12,340	111,017	10,975	5,771	17,546	101,2
Georgetown.....	Ont.....	14,211	17,022	241,912	42,693	10,317	22,135	228,9
Georgina Twp. - Can.....	Ont.....	11,318	12,818	145,082	21,234	7,230	18,197	131,9
Glace Bay.....	N.S. - N.-É.....	11,832	10,306	121,944	16,369	7,724	14,741	113,7
Goderich.....	Ont.....	6,870	13,989	96,107	14,222	4,352	19,929	86,4
Grande Prairie.....	Alta. - Alb.....	17,446	18,388	320,798	53,646	13,115	22,883	300,1
Grand'Mère.....	Qué.....	9,211	12,802	117,921	11,366	5,806	18,383	106,6
Greenfield Park.....	Qué.....	10,674	14,879	158,825	17,092	7,545	19,826	149,2
Grimsbay.....	Ont.....	10,148	15,811	160,457	26,592	6,998	21,414	149,9
Haldimand.....	Ont.....	7,706	14,339	110,497	17,382	5,033	20,285	102,6
Halifax - Subd. D.....	N.S. - N.-É.....	16,281	15,283	248,826	41,480	12,862	18,795	241,3
Hauterive.....	Qué.....	7,794	15,174	118,267	13,569	5,368	20,943	112,4
Hawkesbury.....	Ont.....	7,407	12,623	93,502	14,595	4,557	18,851	85,5
Huntsville.....	Ont.....	8,133	12,101	98,423	13,389	4,907	17,740	87,11
Iberville.....	Qué.....	8,370	12,644	105,836	10,035	5,562	17,281	96,8

Note: Additional selected localities are shown above which are not tabulated in Table 1 of Part 2. These were tabulated from our master file no sample was used. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities or metropolitan areas as shown in Table 1.



## AUTRES LOCALITÉS NON DÉJÀ COMPRISSES DANS LES AUTRES TABLEAUX

ANNÉE D'IMPOSITION 1981

City or Town	Province	ALL RETURNS TOUTES LES DECLARATIONS				TAXABLE RETURNS DECLARATIONS IMPOSABLES		
		Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
Localité	Province	Nombre de déclarations	Revenu moyen	Revenu total	Impôt total à payer	Nombre de déclarations	Revenu moyen	Revenu total
			\$	\$000	\$000		\$	\$000
Amersoll	Ont.	7,131	13,123	93,585	13,464	4,611	18,497	85,292
Amiette	Qué.	16,212	13,259	214,969	21,499	10,639	18,249	194,156
Amnata	Ont.	11,179	20,307	227,017	43,003	8,524	25,744	219,450
Amuskasing	Ont.	7,894	15,803	124,751	22,160	5,343	22,075	117,950
Amora	Ont.	8,930	15,324	136,846	21,636	6,216	20,512	127,504
Am Twp. - Can.	Ont.	9,370	20,820	195,084	35,762	6,782	26,928	182,632
Amston-Berwick	N.S. - N.-É.	8,789	11,246	98,848	13,240	6,056	15,483	93,766
Amkland Lake	Ont.	7,731	12,963	100,223	15,488	4,690	19,477	91,351
Ammat	B.C. - C.B.	7,892	19,844	156,611	30,971	6,069	25,115	152,423
Am Baie	Qué.	11,520	12,992	149,679	14,911	7,126	19,645	139,995
Amchute	Qué.	7,943	12,095	96,073	8,970	4,880	17,586	85,822
Am Tuque	Qué.	8,390	13,489	113,179	11,709	5,353	19,487	104,317
Amazon	Qué.	7,929	13,543	107,390	10,827	5,356	18,564	99,432
Amamington	Ont.	12,061	14,031	169,236	25,287	8,073	19,122	154,372
Amduc	Alta. - Alb.	8,956	19,066	170,762	29,466	6,836	23,636	161,582
Amvis	Qué.	11,285	14,335	161,779	17,220	7,601	19,630	149,212
Amcoln	Ont.	8,185	14,515	118,807	17,349	5,159	20,632	106,442
Amdsay	Ont.	11,531	13,126	151,357	20,497	7,473	18,119	135,408
Amhydminster	Alta. - Alb.	7,941	19,299	153,260	26,388	6,003	23,862	143,247
Amretteville	Qué.	8,972	14,545	130,506	13,922	6,084	20,113	122,369
Amgog	Qué.	10,635	12,057	128,234	11,874	6,974	16,650	116,124
Ample Ridge	B.C. - C.B.	20,449	16,106	329,365	55,225	14,249	21,616	308,013
Amcouche	Qué.	11,569	13,571	157,010	16,723	7,643	19,336	147,786
Amatane	Qué.	8,310	12,478	103,698	10,224	5,295	17,842	94,474
Amtsqui	B.C. - C.B.	11,794	14,653	172,829	24,502	7,285	21,256	154,854
Amldand	Ont.	9,339	13,317	124,371	17,881	6,321	18,077	114,270
Amilton	Ont.	18,834	17,583	331,176	59,751	13,957	22,604	315,492
Amrabel	Qué.	14,092	12,811	180,540	17,855	9,123	18,160	165,676
Amssion	B.C. - C.B.	11,944	14,294	170,732	27,268	7,474	20,940	156,508
Amnt-Royal	Qué.	9,168	32,518	298,131	48,649	7,275	39,180	285,036
Amntmagny	Qué.	7,275	12,567	91,427	8,729	4,689	17,755	83,255
Amnt Pearl	Nfld. - T.-N.	9,302	13,684	127,290	21,290	7,399	16,797	124,283
Ampanee	Ont.	6,878	13,047	89,742	12,946	4,426	18,453	81,676
Amnticoke	Ont.	9,552	13,217	126,256	19,212	6,024	19,115	115,154
Amson	B.C. - C.B.	9,346	15,449	144,389	22,506	6,491	20,634	133,941
Amw Glasgow	N.S. - N.-É.	9,158	13,063	119,639	18,102	6,602	17,101	112,906
Amw Market	Ont.	20,499	16,452	337,261	57,752	15,003	21,222	318,405
Amckel Centre	Ont.	7,801	13,529	105,547	16,704	4,971	19,722	98,039
Amorth Battleford	Sask.	11,571	15,543	179,853	26,054	7,833	20,529	160,804
Amangeville	Ont.	11,657	15,160	176,725	28,736	8,052	20,425	164,464
Amillia	Ont.	19,769	12,976	256,539	36,321	12,757	18,213	232,353
Amomcto	N.B. - N.-B.	7,287	12,414	90,465	13,054	5,493	16,016	87,978
Amgoode Twp. - Can.	Ont.	8,752	17,777	155,592	26,955	6,301	23,348	147,121
Amntremont	Qué.	10,347	24,457	253,060	37,799	7,778	30,940	240,657
Amven Sound	Ont.	16,281	13,130	213,779	30,039	10,598	18,278	193,719
Amham	Ont.	6,991	17,801	124,447	21,661	4,821	24,208	116,707
Ammbroke	Ont.	15,128	12,360	186,994	25,815	9,566	17,778	170,066
Amnticton	B.C. - C.B.	17,494	14,694	257,064	37,686	11,533	20,054	231,287
Amrth	Ont.	6,982	12,633	88,205	12,060	4,587	17,310	79,401
Amrawawa	Ont.	7,128	13,284	94,690	13,760	4,991	18,034	90,009
Aminte Claire	Qué.	15,103	20,114	303,793	38,259	11,393	25,399	289,380
Amrt Alberni	B.C. - C.B.	16,961	15,700	266,298	45,622	11,465	21,921	251,331
Amrt Colborne	Ont.	12,764	14,127	180,329	28,027	8,210	20,081	164,868
Amrt Hope	Ont.	7,776	14,303	111,226	16,449	5,242	19,583	102,658
Amrt Moody	B.C. - C.B.	9,668	18,228	176,233	31,947	7,305	23,009	168,087
Amrtage la Prairie	Man.	11,298	12,595	142,304	20,523	7,028	18,009	126,574
Amwell River	B.C. - C.B.	10,933	16,251	177,678	30,657	7,474	22,302	166,690
Amnce Rupert	B.C. - C.B.	10,991	17,521	192,578	33,181	8,399	21,752	182,700
Amesnel	B.C. - C.B.	12,988	14,598	189,608	31,290	8,316	21,286	177,018
Amnfrew	Ont.	7,620	12,245	93,310	13,022	4,799	17,389	83,450
Ammouski	Qué.	17,571	14,279	250,910	26,707	11,678	19,740	230,531
Amverview	N.B. - N.-B.	8,290	15,350	127,259	21,262	6,249	19,710	123,174
Amvière-du-Loup	Qué.	9,557	13,658	130,533	12,873	6,160	19,177	118,134
Amuyn	Qué.	10,899	13,801	150,423	15,816	7,186	19,306	138,737
Amckville-Windsor								
Am Junction	N.S. - N.-É.	18,145	13,460	244,241	39,234	13,707	17,311	237,290
Amaberry-de-								
Am Valleyfield	Qué.	19,516	13,319	259,938	27,086	12,736	18,765	238,995
Ammon Arm	B.C. - C.B.	8,251	14,391	118,742	17,575	5,167	20,814	107,546
Amkirk	Man.	8,352	13,097	109,392	16,818	5,214	18,876	98,421
Ampt-Îles	Qué.	16,578	15,708	260,415	30,874	11,387	21,709	247,208
Amawinigan	Qué.	14,020	12,241	171,630	15,961	8,548	18,036	154,177
Amdney	B.C. - C.B.	9,499	17,274	164,093	25,885	6,781	22,347	151,540

Remarque: On trouvera ci-dessus certaines localités qui ne sont pas comprises dans le tableau 1 de la Partie 2. Elles ont été tirées de notre dossier général et on n'a pas utilisé d'échantillon. On peut obtenir, sur demande, des données semblables concernant certaines autres localités, mais elles ne comprennent pas les localités à l'intérieur des limites des villes ou des régions métropolitaines, comme l'indique le tableau 1.

TABLE 2

## ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

1981 TAXATION YEAR

		ALL RETURNS TOUTES LES DÉCLARATIONS				TAXABLE RETURNS DÉCLARATIONS IMPOSABLES		
City or Town	Province	Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
Ville	Province	Nombre de déclarations	Revenu moyen	Revenu total	Impôt total à payer	Nombre de déclarations	Revenu moyen	Revenu total
			\$	\$000	\$000		\$	\$000
Simcoe .....	Ont.	13,094	14,302	187,275	29,631	8,838	19,510	172,400
Smiths Falls .....	Ont.	9,673	12,813	123,942	17,151	6,339	17,622	111,700
Sorel .....	Qué.	12,180	13,894	169,235	17,859	7,911	19,797	156,000
Spruce Grove .....	Alta. - Alb.	9,468	18,476	174,937	31,105	7,042	23,597	166,000
St. Albert .....	Alta. - Alb.	20,454	20,349	416,228	74,910	15,868	24,995	396,000
St-Augustine-de-Desmaures .....	Qué.	8,551	12,723	108,796	10,708	5,666	18,071	102,000
St-Bruno-de-Montarville .....	Qué.	12,941	19,646	254,244	32,943	9,477	25,707	243,000
St-Eustache .....	Qué.	17,714	13,982	247,684	26,560	12,057	19,313	232,000
St-Georges .....	Qué.	8,476	12,689	107,560	10,158	5,497	17,788	97,000
St-Jérôme .....	Qué.	18,418	12,635	232,729	22,905	12,202	17,485	213,000
St-Lambert .....	Qué.	12,839	22,063	283,269	39,336	9,687	27,787	269,000
St-Louis-de-Terrebonne .....	Qué.	8,464	14,186	120,078	13,057	5,873	19,430	114,000
Ste-Julie .....	Qué.	7,613	17,659	134,440	16,322	5,584	23,041	128,000
Ste-Thérèse .....	Qué.	10,349	14,789	153,054	17,339	7,117	20,144	143,000
Stratford .....	Ont.	19,489	13,675	266,530	39,379	13,483	18,155	244,000
Strathroy .....	Ont.	7,237	13,349	96,607	13,611	4,966	17,914	88,000
Summerside .....	P.E.I. - Î.P.É.	6,908	11,946	82,525	11,310	5,066	15,499	78,000
Swift Current .....	Sask.	10,845	17,240	186,973	30,580	7,706	22,348	172,000
Terrace .....	B.C. - C.B.	10,751	16,979	182,548	31,990	7,867	22,059	173,000
Terrebonne .....	Qué.	7,221	13,298	96,025	9,983	4,799	18,674	89,000
Thetford Mines .....	Qué.	14,616	13,549	198,035	20,172	9,247	19,585	181,000
Thompson .....	Man.	8,085	15,982	129,217	23,796	5,853	21,028	123,000
Thorold .....	Ont.	8,302	14,491	120,309	19,011	5,634	19,884	112,000
Tillsonburg .....	Ont.	8,804	13,392	117,911	16,731	5,998	17,772	106,000
Tracy .....	Qué.	7,669	15,105	116,297	12,891	5,118	21,312	109,000
Trail-Rossland .....	B.C. - C.B.	11,064	17,788	196,810	34,143	7,997	23,136	185,000
Trenton .....	Ont.	15,897	13,177	209,488	30,223	10,703	18,122	193,000
Truro .....	N.S. - N.É.	15,565	12,811	199,409	29,465	11,661	16,243	189,000
Val-d'Or .....	Qué.	13,890	14,462	200,887	21,876	9,562	19,624	187,000
Valley East-Chelmsford .....	Ont.	17,214	13,819	237,882	38,972	10,837	20,656	223,000
Vanier .....	Ont.	11,912	12,217	145,539	20,722	8,066	16,682	134,000
Vaughan .....	Ont.	16,438	19,310	317,434	59,086	12,482	24,131	301,000
Victoriaville .....	Qué.	16,181	12,671	205,041	19,451	10,490	17,732	186,000
Wallaceburg .....	Ont.	9,258	13,773	127,513	19,523	6,124	19,201	117,000
Westmount .....	Qué.	9,305	36,071	335,646	53,376	7,313	43,350	317,000
Wetaskiwin .....	Alta. - Alb.	7,480	15,051	112,585	16,301	5,108	20,159	102,000
Weyburn .....	Sask.	6,829	16,612	113,445	19,278	4,898	21,514	105,000
Wilmot .....	Ont.	6,795	14,469	98,318	13,947	4,607	19,474	89,000
White Rock .....	B.C. - C.B.	13,143	16,756	220,235	34,470	9,063	22,103	200,000
Whitchurch-Stouffville .....	Ont.	7,651	17,445	133,473	23,474	5,437	22,982	124,000
Whitehorse .....	Yuk.	10,479	18,496	193,827	35,165	8,917	21,200	189,000
Williams Lake .....	B.C. - C.B.	11,688	15,876	185,561	30,896	8,275	21,261	175,000
Woodstock .....	Ont.	20,840	14,072	293,266	43,568	14,324	18,892	270,000
Woolwich Twp.-Can. .....	Ont.	8,844	15,302	135,333	19,807	5,977	20,516	122,000
Yarmouth .....	N.S. - N.É.	6,969	11,289	78,677	11,085	4,959	14,962	74,000
Yellowknife .....	N.W.T. - T.N.	6,952	19,334	134,415	25,141	5,944	22,220	132,000
Yorkton .....	Sask.	10,613	14,546	154,379	22,917	7,288	19,381	141,000

Note: Additional selected localities are shown above which are not tabulated in Table 1 of Part 2. These were tabulated from our master file and no sample was used. Similar data on certain other localities are available on request, but these do not include localities within boundaries of census or metropolitan areas as shown in Table 1.



## **PART 3**

Description of Tables

Historical Tables of  
Individual Statistics

Miscellaneous Statistics

## **Description of Tables in Part 3**

## **PARTIE 3**

Description des tableaux

Tableaux historiques  
de la statistique  
concernant les particuliers

Statistiques diverses

## **Description des tableaux de la Partie 3**





### *Description of Tables in Part 3*

#### **HISTORICAL TABLES**

##### **TABLE 1 — YEARLY RECORD OF RETURNS FILED**

This table summarizes data from earlier Green Books concerning number of returns filed, income and tax reported.

##### **TABLE 2 — YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME**

This table summarizes data from earlier Green Books concerning the distribution of taxable returns by income classes.

##### **TABLE 3 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1980 TO 1981**

This table illustrates the change in incomes of identical individuals whose records are on our master file for two successive years. The table analyzes these individuals by sex and age in 1980 and measures the increases and decreases in average income in 1981.

##### **TABLE 4 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1977 TO 1981**

This table analyzes the group of identical individuals whose records are on our master file for five successive years, distributed by sex and age in 1977. The totals include records with age unstated and the group "Males and Females" includes records with sex unstated in Tables 3 and 4.

##### **TABLE 5 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1980 TO 1981**

This table illustrates the change in incomes of identical individuals whose records are on our master file for two successive years. The table compares the 1981 and 1980 income distributions of these individuals. The group "Males and Females" includes those with sex unstated.

##### **TABLE 6 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1977 TO 1981**

This table illustrates the change in incomes of identical individuals whose records are on our master file for five successive years. The table compares the 1981 and 1977 income distributions of these individuals. The group "Males and Females" includes those with sex unstated. The summary below the table compares average incomes of the group for each of the five years covered.

### *Description des tableaux de la partie 3*

#### **TABLEAUX HISTORIQUES**

##### **TABLEAU HISTORIQUE 1 — RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES**

Ce tableau présente une récapitulation de données tirées d'éditions antérieures du Livre vert au sujet du nombre de déclarations produites, des montants de revenus et d'impôt déclarés.

##### **TABLEAU HISTORIQUE 2 — RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES PAR REVENU**

Ce tableau présente une récapitulation de données tirées d'éditions antérieures du Livre vert au sujet de la répartition des déclarations imposables par catégorie de revenu.

##### **TABLEAU HISTORIQUE 3 — CHANGEMENT DE REVENU, PAR SEXE ET ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1980 À 1981**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure à notre fichier principal pour 2 années consécutives. Le tableau analyse ces particuliers par sexe et âge en 1980 et mesure les augmentations et les diminutions du revenu moyen en 1981.

##### **TABLEAU HISTORIQUE 4 — CHANGEMENT DE REVENU, PAR SEXE ET ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1977 À 1981**

Ce tableau étudie le groupe de particuliers identiques dont le relevé figure à notre fichier principal pour 5 années consécutives, répartis par sexe et âge en 1977. Les totaux comprennent les personnes dont l'âge n'est pas donné et le groupe «Hommes et femmes» comprend les personnes dont le sexe n'est pas précisé.

##### **TABLEAU HISTORIQUE 5 — CHANGEMENT DE REVENU, PAR SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1980 À 1981**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure dans notre fichier principal pendant 2 années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1981 et en 1980. Le groupe «Hommes et femmes» comprend les personnes dont le sexe n'est pas indiqué.

##### **TABLEAU HISTORIQUE 6 — CHANGEMENT DE REVENU, PAR SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1977 À 1981**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure dans notre dossier général pendant cinq années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1981 et en 1977. Le groupe «Hommes et femmes» comprend les personnes dont le sexe n'est pas précisé. Le relevé figurant sous le tableau compare le revenu moyen du groupe pour chacune des cinq années étudiées.

**TABLE 1 — ANNUAL COLLECTIONS AND COSTS**  
1950-1982

This table shows the annual collections of National Revenue, Taxation net of refunds, and the cost of collecting the annual revenues. Collections of income tax from individuals and corporations are made under the Income Tax Act enacted in 1948 which was revised and re-enacted effective for the 1953 and subsequent taxation years. In years prior to the inception of the Income Tax Act, authority was provided for the collection of these taxes under the Income War Tax Act enacted in 1917. Estate taxes were collected under the Estate Tax Act enacted in 1958. Succession duties were collected under the Dominion Succession Duty Act enacted in 1941.

Collections of individual and corporation income tax include Old Age Security Tax for 1952 and subsequent fiscal years. Amounts of individual and corporation income tax collected on behalf of the provincial governments are included in 1962 and subsequent fiscal years. Canada Pension Plan Contributions are included with individual income taxes collected in 1966 and subsequent fiscal years and Unemployment Insurance Premiums beginning 1972.

The following notes describe briefly the items under the various column headings:

**Individual Income Tax**—Under Section 2 of the Income Tax Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 117 of the Act. The collections under this heading include amounts deducted at the source or remitted by employers and direct payments of instalments, balances of tax, arrears, etc., by individuals.

The tax collected from individuals in a given fiscal year exceeds the assessed tax payable shown in Part 1 of this book. This is partly due to the differing time periods covered. A fiscal year includes a mixture of more than one taxation year. Collection figures also include revenue from sources not reflected in the Part 1 analysis of tax payable, principally re-assessments of tax subsequent to the initial assessment, tax deductions at the source not claimed on tax returns and assessments of tax on returns processed after the statistical close-off date.

**Corporation Income Tax**—This is levied under Section 2 of the Act at rates set forth in Section 123. Under Section 196 of the Act, corporations had an election of paying a tax of 15% on their undistributed income. Section 196 of the Act was repealed in 1977. Collections of this tax are reported under the heading of Corporation Income Tax.

**TABEAU 1 — RENTRÉES ANNUELLES ET FRAIS**  
(1950-1982)

Ce tableau indique les sommes nettes perçues chaque année par le ministère du Revenu National, Impôt, une fois les remboursements déduits; aussi, les frais de perception des revenus annuels. L'impôt sur le revenu des particuliers et des corporations est perçu en vertu de la Loi de l'impôt sur le revenu édictée en 1948 qui a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Au cours des années qui ont précédé l'entrée en vigueur de la Loi de l'impôt sur le revenu, ces impôts étaient perçus en vertu de la Loi de l'impôt de guerre sur le revenu édictée en 1917. Les impôts sur les successions étaient perçus en vertu de la Loi de l'impôt sur les biens transmis au décès, édictée en 1958. Les droits successoraux étaient perçus en vertu de la Loi fédérale sur les droits successoraux édictée en 1941.

Les impôts perçus sur le revenu des particuliers et des corporations comprennent l'impôt de la sécurité de la vieillesse pour les années financières 1952 et suivantes. Les montants de l'impôt perçu sur le revenu des particuliers et des corporations pour le compte des gouvernements provinciaux sont inclus dans les années financières 1962 et suivantes. Les cotisations au Régime de pensions du Canada sont réunies aux impôts sur le revenu des particuliers perçus à l'égard des années financières 1966 et suivantes ainsi qu'aux primes d'assurance-chômage à partir de 1972.

Les remarques suivantes donnent un bref exposé des postes qui figurent sous les titres des différentes colonnes.

**Impôt sur le revenu des particuliers**—En vertu de l'article 2 de la Loi de l'impôt sur le revenu, un impôt est prélevé sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est établi selon les taux énoncés à l'article 117 de la loi. Les recouvrements figurant à ce poste comprennent les montants déduits à la source ou remis par les employeurs et les versements, soldes d'impôt, arriérés, etc., payés directement par des particuliers.

L'impôt perçu des particuliers au cours d'un exercice financier donné dépasse les cotisations d'impôt exigibles figurant dans la Partie 1 de cet ouvrage. Cela est attribué en partie au fait que des périodes différentes sont visées. L'exercice financier embrasse plus d'une année d'imposition. Les chiffres des rentrées comprennent également des recouvrements provenant de sources non indiquées dans l'analyse de l'impôt exigible, à la Partie 1, principalement les nouvelles cotisations d'impôt établies après la cotisation initiale, les retenues d'impôt à la source non indiquées dans les déclarations d'impôt et les cotisations d'impôt relatives aux déclarations traitées après la date limite du rassemblement des données statistiques.

**Impôt sur le revenu des corporations**—Prélevé en vertu de l'article 2 de la Loi, aux taux énoncés à l'article 123. En vertu de l'article 196 de la Loi, une corporation peut choisir de payer un impôt de 15% sur son revenu non distribué. L'article 196 de la Loi a été abrogé en 1977. Les recouvrements au titre de cet impôt sont déclarés à la rubrique de l'impôt sur le revenu des corporations.



**Excess Profits & Special Taxes**—Under this heading appear collections under the Excess Profits Tax Act enacted during World War II. The figures from 1941 to 1952 inclusive relate solely to this Act. Beginning 1967 the Special 5% Refundable Tax payable by corporations and certain trusts is recorded here. Beginning 1981 the Petroleum and Gas Revenue Taxes are recorded here. The Petroleum and Gas Revenue Tax Act imposes an 8% tax on production revenue and resource royalties related to petroleum and gas operations. These taxes are not income taxes, profit taxes or surtaxes. They are levied under a new Act of Parliament. The federal agency charged with the administration of this legislation is the Department of National Revenue, Taxation.

**Non-Resident Tax** — Under Section 212 of the Act a tax is withheld on payments to non-residents in respect of interest, dividends, rents, royalties, management fees and certain other types of income from Canada. The general rate is 15%, but a rate of 20% applies to dividends from corporations with a degree of Canadian ownership.

**Succession Duties and Estate Tax** — Under the Estate Tax Act which became effective January 1, 1959 resident estates with aggregate net value over \$50,000 were subject to estate tax. As a result of the 1971 Tax Reform legislation, federal estate taxes have been eliminated.

Succession duties pertain to estates subject to duty under the Dominion Succession Duty Act which preceded the Estate Tax Act.

**Total Annual Cost** — The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

**TABLE 1A — ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS**

This table shows the estimated allocation of collections shown in Table 1 under the headings "Individual Income Tax" and "Corporation Income Tax" as between Federal Income Tax, Provincial Income Tax, Old Age Security Tax, Canada Pension Plan Contributions and Unemployment Insurance Premiums. The remaining revenues, Non-Resident Tax and Estate Tax, are not subject to allocation in this manner. Historically, this allocation goes back to the 1952 fiscal year when the Old Age Security Tax began to be collected. Following are brief notes concerning the items shown in this table:

**Impôt sur les surplus de bénéfices et impôts spéciaux**—A ce poste figurent les recouvrements effectués en vertu de la Loi de taxation sur les surplus de bénéfices édictée pendant la seconde guerre mondiale. Les chiffres des années 1941 à 1952 inclusivement se rapportent seulement à cette dernière loi précitée. À compter de 1967, l'impôt spécial remboursable de 5% que doivent payer les corporations et certaines fiducies est compris dans ce poste. À compter de 1981, les impôts sur les revenus pétroliers sont compris dans ce poste. La Loi sur les revenus pétroliers prévoit un impôt de 8% sur les revenus de production et les redevances pétrolières liés aux exploitations de pétrole et de gaz. Il ne s'agit ni d'impôt sur le revenu, ni d'impôt sur les bénéfices, ni de surtaxe. Cet impôt est prélevé en vertu d'une loi nouvellement adoptée par le Parlement. Revenu Canada, Impôt est l'organisme fédéral chargé d'appliquer cette législation.

**Impôt de non-résidents**—En vertu de l'article 212 de la loi, un impôt est retenu sur les paiements faits aux non-résidents sous forme d'intérêts, dividendes, loyers, redevances, honoraires de gestion, ainsi que sur certains autres genres de revenus de provenance canadienne. Le taux général est de 25%, mais un taux de 20% s'applique aux dividendes provenant de corporations qui sont possédées dans une mesure quelconque par des Canadiens.

**Droits successoraux et impôt sur les biens transmis par décès**—D'après la Loi de l'impôt sur les biens transmis par décès, entrée en vigueur le 1<sup>er</sup> janvier 1959, les successions résidentes dont la valeur nette globale dépassait \$50,000 étaient assujetties à l'impôt sur les biens transmis par décès. Par suite de la législation de réforme fiscale de 1971, les impôts fédéraux sur les biens transmis par décès ont été supprimés.

Les droits successoraux frappent les successions imposables en vertu de la Loi fédérale sur les droits successoraux, loi qui a précédé la Loi de l'impôt sur les biens transmis par décès.

**Frais annuels totaux**—Le tableau donne aussi les frais annuels de perception qui comprennent notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc., mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.

**TABLEAU 1A — RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS**

Dans ce tableau, les recouvrements qui figurent au Tableau 1 sous les postes «Impôt sur le revenu des particuliers» et «Impôt sur le revenu des corporations» sont répartis de façon estimative entre l'impôt fédéral sur le revenu, l'impôt provincial sur le revenu, l'impôt de la sécurité de la vieillesse, les cotisations au Régime de pensions du Canada et les primes d'assurance-chômage. Les autres recettes, c.-à-d. l'impôt de non-résidents et l'impôt sur les biens transmis par décès, ne sont pas ainsi assujettis à la répartition. Historiquement, cette répartition remonte à l'année financière 1952 alors que l'impôt de la sécurité de la vieillesse a commencé à être perçu. Voici quelques remarques concernant les postes figurant dans ce tableau:

**Federal Income Tax**—This represents the federal portion of individual and corporation income taxes.

**Provincial Income Tax**—This is the provincial income tax collected on behalf of those provinces which have agreements with the federal government under the Federal-Provincial Fiscal Arrangements Act. The province of Quebec is not included since it collects its own income tax from both individuals and corporations, and the province of Ontario collects its own income tax from corporations.

The rates of provincial income tax for individuals for the 1981 taxation year were 58% of taxable income for Newfoundland, 52.5% for Prince Edward Island, 52.5% for Nova Scotia, 55.5% for New Brunswick, 54% for Manitoba, 46% for Ontario, 52% for Saskatchewan, 38.5% for Alberta, 44% for British Columbia, 43% for the Northwest Territories, and 43% for Yukon.

For corporations the rates were 15% of taxable income for Newfoundland, 10% for Prince Edward Island, 13% for Nova Scotia, 14% for New Brunswick, 15% for Manitoba, 14% for Saskatchewan, 11% for Alberta, 16% for British Columbia, 10% for Yukon Territory and Northwest Territories.

**Old Age Security**—Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25 (1)(a) of the Old Age Security Act.

**Canada Pension Plan Contributions**—These contributions are collected from employees, employers and self-employed persons. Earnings in 1981 above \$1000, up to a ceiling of \$13,300 a year, were subject to contributions. The rate is 1.8% of annual earnings for employees, with an equivalent matching contribution from the employer; for self-employed persons, 3.6% of annual earnings. Self-employed persons who earn less than \$1000 in a year are exempted from coverage.

**Unemployment Insurance Premiums**—These are collected from employees and employers and remitted by the employer.

**Impôt fédéral sur le revenu**—Ceci représente la tranche fédérale de l'impôt sur le revenu des particuliers et des corporations.

**Impôt provincial sur le revenu**—Il s'agit de l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces. La province de Québec n'est pas incluse puisqu'elle perçoit son propre impôt sur le revenu des particuliers et des corporations; la province d'Ontario perçoit son propre impôt sur le revenu des corporations.

Les taux de l'impôt provincial sur le revenu des particuliers pour l'année d'imposition 1981 étaient 58% du revenu imposable pour Terre-Neuve, 52.5% pour l'Île du Prince-Édouard, 52.5% pour la Nouvelle-Écosse, 55.5% pour le Nouveau-Brunswick, 54% pour le Manitoba, 46% pour l'Ontario, 52% pour la Saskatchewan, 38.5% pour l'Alberta, 44% pour la Colombie Britannique, 43% pour les Territoires du Nord-Ouest, et 43% pour le Yukon.

Dans le cas des corporations, les taux étaient 15% du revenu imposable pour Terre-Neuve, 10% pour l'Île du Prince-Édouard, 13% pour la Nouvelle-Écosse, 14% pour le Nouveau-Brunswick, 15% pour le Manitoba, 14% pour la Saskatchewan, 11% pour l'Alberta, 16% pour la Colombie Britannique, 10% pour le Yukon et les Territoires du Nord-Ouest.

**Sécurité de la vieillesse**—Les recettes fiscales et, à compter du 1<sup>er</sup> janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1) de la Loi sur la sécurité de la vieillesse.

**Cotisations pour le Régime de pensions du Canada**—Ces cotisations sont perçues des employés, des employeurs et des personnes établies à leur propre compte. En 1981, les gains supérieurs à \$1000 mais n'excédant pas \$13,300 par année étaient assujettis aux cotisations. Le taux est de 1.8% des gains annuels de l'employé, une cotisation égale étant versée par l'employeur; dans le cas des personnes établies à leur propre compte, le taux est de 3.6% de leurs gains annuels. Les personnes établies à leur propre compte qui gagnent moins de \$1000 dans une année ne participent pas au Régime pour cette année-là.

**Les contributions au plan d'assurance chômage**—Elles sont perçues des employeurs et des employés et sont remises par l'employeur.

**Historical Tables  
of  
Individual Statistics**

**Tableaux historiques  
de la statistique  
concernant les particuliers**



# HISTORICAL TABLE 1 — TABLEAU HISTORIQUE 1

## YEARLY RECORD OF RETURNS FILED RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES

TAXATION YEARS 1950-1981 — ANNÉES D'IMPOSITION 1950-1981

Taxation Year	TAXABLE RETURNS — DÉCLARATIONS IMPOSABLES					Total Number of Non-Taxable Returns	Total Number of Returns Filed	Total Income All Returns
	Number of Returns	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax	Nombre de déclarations non- imposables produites	Nombre total des déclarations produites	Revenu total toutes déclarations
Année d'imposition	Nombre de déclarations	Revenu total	Total, exemptions et déductions	Revenu imposable	Impôt total			
		(\$000)	(\$000)	(\$000)	(\$000)			(\$000)
1950	2,374,240	7,032,803	4,065,932	2,966,871	574,936	1,491,920	3,866,160	9,069,655
1951	2,777,950	8,747,550	4,880,014	3,867,536	812,067	1,324,220	4,102,170	10,468,566
1952	3,125,100	10,274,033	5,572,695	4,701,338	1,071,783	1,270,610	4,395,710	11,867,499
1953	3,389,530	11,466,721	6,069,615	5,397,106	1,147,262	1,292,890	4,682,420	13,064,500
1954	3,410,160	11,706,905	6,171,164	5,535,741	1,097,392	1,393,250	4,803,410	13,379,033
1955	3,558,650	12,581,598	6,476,665	6,104,933	1,148,755	1,365,050	4,923,700	14,198,699
1956	3,908,176	14,355,717	7,125,349	7,230,368	1,290,843	1,282,575	5,190,751	15,890,766
1957	4,076,465	15,628,579	7,722,520	7,906,059	1,415,115	1,402,506	5,478,971	17,312,544
1958	4,048,252	16,225,364	8,081,658	8,143,706	1,383,326	1,482,244	5,530,496	18,249,200
1959	4,242,490	17,448,289	8,494,140	8,954,149	1,580,041	1,445,035	5,687,525	19,364,422
1960	4,389,766	18,578,218	8,851,287	9,726,931	1,783,598	1,460,845	5,850,611	20,484,511
1961	4,507,767	19,601,582	9,178,564	10,423,018	1,910,278	1,456,616	5,964,383	21,479,544
1962	4,681,227	20,764,226	9,656,381	11,107,845	2,021,762	1,456,000	6,137,227	22,713,288
1963	4,927,373	22,421,607	10,201,310	12,220,297	2,243,042	1,423,570	6,350,943	24,275,199
1964	5,301,219	25,173,953	11,002,136	14,171,817	2,719,201	1,418,373	6,719,592	26,977,855
1965	5,728,942	28,341,841	11,865,142	16,483,799 <sup>(1)</sup>	2,879,342	1,434,218	7,163,160	30,048,855
1966	6,276,579	32,596,843	13,210,497	19,414,589 <sup>(1)</sup>	3,366,081	1,456,546	7,733,125	34,249,166
1967	6,655,683	36,241,861	13,881,572	22,381,581 <sup>(1)</sup>	4,190,467	1,478,012	8,133,695	37,837,233
1968	6,966,914	40,161,472	14,451,814	25,728,508 <sup>(1)</sup>	5,061,944	1,528,270	8,495,184	41,779,677
1969	7,363,963	44,911,412	15,141,584	29,787,596 <sup>(1)</sup>	6,536,670	1,518,103	8,882,066	46,467,233
1970	7,641,731	49,266,158	15,675,022	33,599,746 <sup>(1)</sup>	7,520,593	1,541,676	9,183,407	50,825,499
1971	7,372,571	53,356,187	15,521,230	37,839,735 <sup>(1)</sup>	8,386,495	2,160,721	9,533,292	56,015,811
1972	8,081,015	62,903,008	23,776,459	39,133,153 <sup>(1)</sup>	9,859,053	2,300,990	10,382,005	66,248,588
1973	8,494,519	73,601,247	26,499,830	47,131,452 <sup>(1)</sup>	11,390,987	2,509,343	11,003,862	77,751,866
1974	8,930,232	89,639,654	31,657,310	58,000,887 <sup>(1)</sup>	13,768,733	2,671,938	11,602,170	94,785,100
1975	8,491,745	101,683,693	34,351,612	67,348,749 <sup>(1)</sup>	15,569,404	3,510,655	12,002,400	110,703,755
1976	8,806,731	117,297,437	39,915,222	77,395,179 <sup>(1)</sup>	17,772,650	3,535,981	12,342,712	127,295,156
1977	8,764,718	127,725,229	43,421,526	84,309,601 <sup>(1)</sup>	19,048,916	3,821,173	12,585,891	139,879,400
1978	8,813,289	140,839,986	46,902,161	93,944,189 <sup>(1)</sup>	20,310,849	5,507,024	14,320,313	157,013,138
1979	9,465,786	161,964,289	55,450,392	106,514,290 <sup>(1)</sup>	23,844,253	5,216,369	14,682,155	177,340,556
1980	9,906,842	187,197,763	62,916,964	124,282,657 <sup>(1)</sup>	29,112,200	4,858,036	14,764,878	202,512,833
1981	10,430,624	217,440,320	71,941,095	145,499,232 <sup>(1)</sup>	34,702,765	4,748,517	15,179,141	233,993,600

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances.

Note: See page 251 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt à l'égard de paiements forfaitaires, mais le revenu imposable est indiqué comme étant néant dans de tels cas.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.

**YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME**  
**RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES, PAR REVENU**

TAXATION YEARS 1950-1981 — *ANNÉES D'IMPOSITION 1950-1981*

Taxation Year Année d'imposition	INCOME CLASS BASED ON TOTAL INCOME CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL							Total Number of Taxpayers  Total des contribuables
	Under Moins de \$2,000	\$2,000 to-à \$3,000	\$3,000 to-à \$4,000	\$4,000 to-à \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$25,000	\$25,000 and over et plus	
1950	747,060	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240
1951	732,910	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950
1952	736,680	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100
1953	756,430	991,490	903,620	381,380	292,140	55,210	9,260	3,389,530
1954	740,040	980,130	916,230	397,190	307,900	58,480	10,190	3,410,160
1955	730,490	983,900	947,930	459,540	360,430	65,660	10,700	3,558,650
1956	748,969	993,830	1,015,449	573,162	490,804	73,848	12,114	3,908,176
1957	708,119	975,834	1,052,061	640,005	600,276	86,843	13,327	4,076,465
1958	650,257	893,868	1,016,281	695,875	676,240	100,612	15,119	4,048,252
1959	662,240	886,585	1,012,718	756,219	797,271	111,169	16,288	4,242,490
1960	653,920	876,235	998,741	805,264	913,885	124,032	17,689	4,389,766
1961	642,841	876,115	976,212	836,780	1,015,124	141,363	19,332	4,507,767
1962	623,971	874,307	968,851	859,289	1,173,963	160,128	20,718	4,681,227
1963	674,218	896,573	961,440	883,770	1,306,679	182,082	22,611	4,927,373
1964	673,474	909,264	984,254	929,584	1,562,635	214,184	27,824	5,301,219
1965	695,135	932,921	999,015	945,585	1,860,115	263,900	32,271	5,728,942
1966	742,443	940,942	1,044,646	967,104	2,195,334	347,761	38,349	6,276,579
1967	745,413	920,507	1,026,477	977,456	2,490,063	447,690	48,077	6,655,683
1968	748,896	881,808	1,011,641	918,082	2,778,210	570,866	57,411	6,966,914
1969	767,097	895,280	983,011	905,489	2,985,437	757,336	70,313	7,363,963
1970	758,066	868,765	935,225	887,984	3,127,045	984,231	80,415	7,641,731
1971	280,151	767,941	872,520	873,113	3,220,092	1,264,272	94,482	7,372,571
1972	249,929	709,470	880,010	925,901	3,487,239	1,704,056	124,410	8,081,015
1973	136,951	570,950	809,201	893,364	3,637,260	2,268,944	177,849	8,494,519
1974	73,164	427,755	619,814	761,852	3,580,241	3,192,897	274,509	8,930,232
1975	13,084	120,276	230,435	491,911	3,327,068	3,912,141	396,830	8,491,745
1976	7,851	76,623	150,674	390,314	3,014,646	4,579,430	587,193	8,806,731
1977	2,132	27,400	58,579	236,628	2,716,539	4,971,627	751,813	8,764,718
1978	2,548	19,078	53,312	78,288	2,329,742	5,329,317	1,001,004	8,813,289
1979	657	5,204	45,734	95,908	2,272,996	5,653,663	1,391,624	9,465,786
1980	422	962	33,895	57,549	2,033,003	5,823,482	1,957,529	9,906,842
1981	490	764	21,940	42,511	1,758,053	5,884,179	2,722,687	10,430,624

Note: See page 251 and following for a description of this table  
 and of all items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce  
 tableau et de tous les postes qui le composent.



# HISTORICAL TABLE 3 — TABLEAU HISTORIQUE 3

## INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS CHANGEMENT DE REVENU, PAR SEXE ET ÂGE, POUR PARTICULIERS IDENTIQUES

FROM-DE 1980 TO-À 1981

MALES—HOMMES				FEMALES—FEMMES			MALES & FEMALE HOMMES & FEMMES	
Age in 1980	Number in Group in 1980	Average Income of same Group in 1980 1981	Per Cent Increase in Income	Number in Group in 1980	Average Income of same Group in 1980 1981	Per Cent Increase in Income	Number in Group in 1980	Per Ce Incr
Âge en 1980	Nombre de contribuables compris dans le groupe en 1980	Revenu moyen du même groupe pour 1980 1981	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1980	Revenu moyen du même groupe pour 1980 1981	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1980	Po cent d'augm tation revenu

### ALL INDIVIDUALS IN THE GROUP TOUS LES PARTICULIERS DU GROUPE

		\$	\$		\$	\$			
Under-Moins de 20	526,070	5,165	7,831	51.6	428,632	3,817	5,819	52.4	955,458
20 - 24.....	1,046,066	11,046	13,577	22.9	1,034,637	7,033	8,613	22.5	2,080,927
25 - 29.....	989,148	16,192	19,049	17.6	991,332	8,144	9,428	15.8	1,980,723
30 - 34.....	934,769	20,153	23,071	14.5	898,569	8,147	9,687	18.9	1,833,582
35 - 39.....	742,426	22,852	25,906	13.4	690,742	8,626	10,332	19.8	1,433,469
40 - 44.....	615,353	23,812	26,700	12.1	549,832	9,162	10,819	18.1	1,165,530
45 - 49.....	582,368	24,179	26,958	11.5	474,655	9,602	11,239	17.0	1,057,378
50 - 54.....	562,345	23,899	26,555	11.1	418,733	10,191	11,800	15.8	981,571
55 - 59.....	504,974	22,681	25,037	10.4	348,925	10,830	12,481	15.2	854,462
60 - 64.....	389,433	20,221	22,101	9.3	249,016	10,993	12,726	15.8	638,904
65 - 69.....	293,188	16,917	18,222	7.7	199,213	11,414	13,415	17.5	493,356
70 & Over-et plus	337,151	13,695	15,534	13.4	319,126	11,102	13,329	20.1	671,090
TOTAL.....	7,523,292	18,233	20,849	14.4	6,603,412	8,550	10,187	19.11	14,146,760

### INDIVIDUALS WHOSE INCOME INCREASED PARTICULIERS DONT LE REVENU A AUGMENTÉ

		\$	\$		\$	\$			
Under-Moins de 20	423,974	4,820	8,593	78.3	336,903	3,713	6,635	78.7	761,385
20 - 24.....	789,064	10,900	15,246	39.9	711,722	7,502	10,644	41.9	1,500,940
25 - 29.....	765,666	16,159	21,049	30.3	618,961	9,213	12,502	35.7	1,384,774
30 - 34.....	727,964	20,017	25,388	26.8	578,579	9,345	12,775	36.7	1,306,699
35 - 39.....	571,840	22,490	28,314	25.9	462,953	9,786	13,242	35.3	1,034,962
40 - 44.....	466,226	23,271	29,247	25.7	373,910	10,216	13,573	32.9	840,344
45 - 49.....	437,671	23,459	29,525	25.9	326,544	10,575	13,891	31.4	764,417
50 - 54.....	420,573	23,168	29,162	25.9	291,705	10,939	14,273	30.5	712,580
55 - 59.....	370,581	22,017	27,682	25.7	247,275	11,228	14,672	30.7	618,192
60 - 64.....	268,550	19,409	24,853	28.0	180,341	10,808	14,357	32.8	449,175
65 - 69.....	212,227	14,795	18,945	28.0	162,678	10,432	13,709	31.4	375,639
70 & Over-et plus	279,618	12,353	15,577	26.1	278,862	10,501	13,509	28.6	571,476
TOTAL.....	5,733,955	17,662	22,775	28.9	4,570,433	9,199	12,485	35.71	10,320,774

### INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME

		\$	\$		\$	\$			
Under-Moins de 20	102,096	6,601	4,664	29.3	91,729	4,200	2,819	32.9	194,073
20 - 24.....	257,002	11,496	8,451	26.5	322,915	6,000	4,138	31.0	579,987
25 - 29.....	223,482	16,305	12,198	25.2	372,371	6,366	4,319	32.2	595,949
30 - 34.....	206,805	20,632	14,916	27.7	319,990	5,981	4,105	31.4	526,883
35 - 39.....	170,586	24,066	17,832	25.9	227,789	6,268	4,418	29.5	398,507
40 - 44.....	149,127	25,504	18,739	26.5	175,922	6,923	4,966	28.3	325,186
45 - 49.....	144,697	26,355	19,194	27.2	148,111	7,458	5,392	27.7	292,961
50 - 54.....	141,772	26,067	18,822	27.8	127,028	8,475	6,121	27.8	268,991
55 - 59.....	134,393	24,511	17,746	27.6	101,650	9,860	7,153	27.5	236,270
60 - 64.....	120,883	22,023	15,987	27.4	68,675	11,479	8,441	26.5	189,729
65 - 69.....	80,961	22,478	16,327	27.4	36,535	15,785	12,107	23.3	117,717
70 & Over-et plus	57,533	20,221	15,326	24.2	40,264	15,267	12,082	20.9	99,614
TOTAL.....	1,789,337	20,061	14,677	26.8	2,032,979	7,091	5,021	29.2	3,825,986

Note: See page 251 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS**  
**CHANGEMENT DE REVENU, PAR SEXE ET ÂGE, POUR PARTICULIERS**  
**IDENTIQUES**

FROM-DE 1977 TO-À 1981

MALES—HOMMES				FEMALES—FEMMES			MALES & FEMALES HOMMES & FEMMES	
Age in 1977	Number in Group in 1977	Average Income of same Group in 1977	Per Cent Increase in Income	Number in Group in 1977	Average Income of same Group in 1977	Per Cent Increase in Income	Number in Group in 1977	Per Cent Increase in Income
Âge en 1977	Nombre de contribuables compris dans le groupe en 1977	Revenu moyen du même groupe pour 1977	Pourcentage d'augmentation du revenu	Nombre de contribuables compris dans le groupe en 1977	Revenu moyen du même groupe pour 1977	Pourcentage d'augmentation du revenu	Nombre de contribuables compris dans le groupe en 1977	Pourcentage d'augmentation du revenu

**ALL INDIVIDUALS IN THE GROUP**  
**TOUS LES PARTICULIERS DU GROUPE**

		\$	\$			\$	\$			
Under-Moins de 20	678,447	5,090	13,674	168.6	536,889	3,895	9,521	144.4	1,215,482	159.5
- 24.....	927,359	9,811	18,554	89.1	768,129	6,897	11,138	61.5	1,695,623	78.9
- 29.....	891,530	13,841	22,845	65.0	597,860	8,246	12,640	53.3	1,489,526	61.7
- 34.....	754,947	16,683	25,898	55.2	451,288	8,456	13,994	65.5	1,206,388	57.6
- 39.....	607,858	18,079	26,989	49.3	367,075	8,638	14,326	65.9	975,119	53.0
- 44.....	566,137	18,680	27,224	45.7	330,068	8,868	14,437	62.8	896,419	49.4
- 49.....	555,927	18,667	27,122	45.3	308,603	9,107	14,610	60.4	864,815	48.5
- 54.....	502,913	17,983	25,684	42.8	279,289	9,132	14,451	58.2	782,559	46.2
- 59.....	406,823	16,833	23,095	37.2	222,377	9,041	13,814	52.8	629,518	40.7
- 64.....	306,216	15,103	19,372	28.3	168,362	8,759	14,641	67.2	474,921	37.7
- 69.....	193,511	11,692	16,681	42.7	134,705	7,854	13,740	74.9	328,568	53.0
& Over-et plus	179,728	9,491	15,169	59.8	181,638	7,440	13,791	85.4	371,349	71.4
TOTAL.....	6,571,396	14,291	22,445	57.1	4,346,283	7,705	12,885	67.21	10,930,347	59.7

**INDIVIDUALS WHOSE INCOME INCREASED**  
**PARTICULIERS DONT LE REVENU A AUGMENTÉ**

		\$	\$			\$	\$			
Under-Moins de 20	624,852	4,887	14,457	195.8	448,269	3,731	11,011	195.1	1,073,253	195.6
- 24.....	821,005	9,664	20,082	107.8	557,415	6,907	14,287	106.8	1,378,542	107.5
- 29.....	783,664	13,765	24,768	79.9	440,486	8,381	15,943	90.2	1,224,262	82.6
- 34.....	657,840	16,588	28,141	69.7	363,859	8,601	16,425	91.0	1,021,828	74.4
- 39.....	522,088	17,910	29,490	64.7	304,506	8,776	16,380	86.7	826,757	69.5
- 44.....	479,479	18,414	29,894	62.3	275,053	8,978	16,386	82.5	754,711	66.8
- 49.....	467,594	18,393	29,894	62.5	256,151	9,225	16,587	79.8	723,986	66.3
- 54.....	413,297	17,691	28,631	61.8	228,015	9,184	16,492	79.6	641,629	65.8
- 59.....	308,478	16,419	26,718	62.7	172,701	8,982	16,127	79.5	481,455	66.7
- 64.....	194,371	13,559	23,412	72.7	138,145	7,971	15,855	98.9	332,820	80.4
- 69.....	163,130	10,566	17,590	66.5	125,045	7,492	14,104	88.2	288,496	74.2
& Over-et plus	164,062	8,878	15,585	75.5	174,011	7,244	14,032	93.7	347,670	84.2
TOTAL.....	5,599,860	13,868	24,501	76.7	3,483,656	7,691	15,094	96.3	9,095,441	81.7

**INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME**  
**PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME**

		\$	\$			\$	\$			
Under-Moins de 20	53,595	7,460	4,544	39.1-	88,620	4,723	1,982	58.0-	142,229	48.8-
- 24.....	106,354	10,946	6,759	38.2-	210,714	6,870	2,809	59.1-	317,081	49.8-
- 29.....	107,866	14,397	8,873	38.4-	157,374	7,867	3,395	56.8-	265,264	46.6-
- 34.....	97,107	17,324	10,698	38.2-	87,429	7,853	3,873	50.7-	184,560	41.9-
- 39.....	85,770	19,103	11,768	38.4-	62,569	7,967	4,332	45.6-	148,362	40.1-
- 44.....	86,658	20,152	12,454	38.2-	55,015	8,315	4,692	43.6-	141,708	39.3-
- 49.....	88,333	20,121	12,447	38.1-	52,452	8,533	4,957	41.9-	140,829	38.9-
- 54.....	89,616	19,328	12,092	37.4-	51,274	8,903	5,376	39.6-	140,930	37.9-
- 59.....	98,345	18,132	11,729	35.3-	49,676	9,247	5,774	37.6-	148,063	35.8-
- 64.....	111,845	17,786	12,352	30.5-	30,217	12,359	9,091	26.4-	142,101	29.9-
- 69.....	30,381	17,742	11,795	33.5-	9,660	12,539	9,023	28.0-	40,072	32.5-
& Over-et plus	15,666	15,908	10,809	32.1-	7,627	11,902	8,305	30.2-	23,679	31.6-
TOTAL.....	971,536	16,730	10,594	36.7-	862,627	7,762	3,961	49.0-	1,834,906	40.3-

Note: See page 251 and following for a description of this table and of items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.

# HISTORICAL TABLE 5 — TABLEAU HISTORIQUE 5

## INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS CHANGEMENT DE REVENU, PAR SEXE, POUR PARTICULIERS IDENTIQUES

FROM-DE 1980 TO-À 1981

Distribution by Income Class Based on Total Income in 1980 - Répartition par catégorie de revenu d'après le revenu total de 1980

Income Class Based on Total Income in 1981	TOTAL NUMBER NOMBRE TOTAL	Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 and over et plus
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### MALES—HOMMES

Under										
Moins de \$2,500..	290,829	173,600	53,480	28,253	14,013	7,039	4,166	4,540	2,143	3,955
\$ 2,500 to-à 5,000..	412,346	113,952	175,526	65,420	28,201	12,859	6,411	5,815	2,145	2,177
5,000 to-à 7,500..	547,381	59,327	146,837	195,156	73,706	32,554	16,223	14,098	5,088	4,122
7,500 to-à 10,000..	581,405	31,880	73,417	152,732	185,941	65,816	31,170	25,641	8,210	6,817
10,000 to-à 12,500..	585,127	16,662	39,722	73,493	168,855	166,199	57,045	41,783	12,491	8,717
12,500 to-à 15,000..	587,763	8,679	20,439	39,855	75,428	185,293	153,809	73,836	18,697	11,877
15,000 to-à 20,000..	1,199,690	7,818	15,911	33,737	60,684	119,718	303,244	536,731	84,670	37,177
20,000 to-à 25,000..	1,117,132	3,262	5,002	11,039	20,014	32,854	59,401	504,168	403,892	77,900
25,000 and over et plus.....	2,201,619	4,288	4,060	8,033	12,992	19,208	28,041	133,174	544,808	1,447,511
TOTAL.....	7,523,292	419,468	534,394	607,718	639,834	641,540	659,510	1,339,786	1,082,144	1,598,988

### FEMALES—FEMMES

Under										
Moins de \$2,500..	1,537,377	1,321,429	132,827	50,018	18,097	7,654	3,399	2,398	717	1,881
\$ 2,500 to-à 5,000..	728,435	256,010	315,777	99,745	34,122	12,684	5,262	3,335	863	1,377
5,000 to-à 7,500..	781,862	117,380	237,237	295,564	82,317	28,611	10,881	6,916	1,715	1,181
7,500 to-à 10,000..	729,898	53,343	99,025	236,745	246,000	59,480	19,689	11,271	2,669	1,661
10,000 to-à 12,500..	681,881	23,109	45,674	89,953	256,209	203,013	39,221	18,600	3,948	2,147
12,500 to-à 15,000..	596,210	9,131	18,285	36,240	81,322	269,989	138,304	34,244	5,893	2,121
15,000 to-à 20,000..	756,936	6,351	11,214	22,896	40,267	103,203	275,818	264,493	24,085	8,999
20,000 to-à 25,000..	376,271	2,007	2,900	6,238	9,892	15,273	31,024	196,319	97,335	15,133
25,000 and over et plus.....	414,542	2,346	2,358	4,013	5,479	7,361	10,484	43,149	132,262	207,000
TOTAL.....	6,603,412	1,791,106	865,297	841,412	773,705	707,268	534,082	580,725	269,487	240,000

### MALES AND FEMALES—HOMMES ET FEMMES

Under										
Moins de \$2,500..	1,830,557	1,497,021	186,553	78,314	32,134	14,706	7,573	6,947	2,867	4,122
\$ 2,500 to-à 5,000..	1,149,534	374,662	495,033	165,408	62,358	25,560	11,680	9,159	3,015	2,399
5,000 to-à 7,500..	1,332,214	176,896	385,368	492,018	156,151	61,194	27,113	21,025	6,808	5,411
7,500 to-à 10,000..	1,313,415	85,284	172,686	390,526	432,562	125,379	50,879	36,924	10,886	8,399
10,000 to-à 12,500..	1,268,304	39,788	85,473	163,678	425,687	369,482	96,311	60,400	16,444	11,111
12,500 to-à 15,000..	1,184,777	17,822	38,760	76,186	156,972	455,567	292,212	108,116	24,601	14,111
15,000 to-à 20,000..	1,957,395	14,184	27,154	56,682	101,075	223,084	579,266	801,369	108,777	45,344
20,000 to-à 25,000..	1,493,762	5,272	7,916	17,298	29,935	48,158	90,487	700,618	501,277	92,011
25,000 and over et plus.....	2,616,802	6,642	6,438	12,070	18,492	26,600	38,560	176,412	677,170	1,654,188
TOTAL.....	14,146,760	2,217,571	1,405,381	1,452,180	1,415,366	1,349,730	1,194,081	1,920,970	1,351,845	1,839,366

Note: See page 251 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau de tous les postes qui le composent.

# HISTORICAL TABLE 6 — *TABLEAU HISTORIQUE 6*

## INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS *CHANGEMENT DE REVENU, PAR SEXE, POUR PARTICULIERS IDENTIQUES*

FROM-DE 1977 TO-À 1981

Distribution by Income Class Based on Total Income in 1977 - *Répartition par catégorie de revenu d'après le revenu total de 1977*

Income Class Based on Total Income in 1981	TOTAL NUMBER <i>NOMBRE TOTAL</i>	Under <i>Moins de</i> \$2,000	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 and over <i>et plus</i>
MALES— <i>HOMMES</i>										
Under <i>Moins de</i> \$2,500..	173,790	67,085	33,043	25,187	16,793	10,833	7,411	7,544	2,904	2,990
\$2,500 to-à 5,000..	243,092	71,414	74,597	38,300	23,495	14,010	8,886	8,104	2,600	1,686
5,000 to-à 7,500..	381,811	60,024	115,356	84,751	47,312	30,287	18,754	16,571	5,310	3,446
7,500 to-à 10,000..	445,242	50,220	83,333	127,067	74,250	43,595	28,630	25,707	7,646	4,794
10,000 to-à 12,500..	477,856	44,361	64,923	106,404	115,020	59,263	36,747	34,761	10,357	6,020
\$2,500 to-à 15,000..	509,995	36,975	54,738	79,136	129,723	97,608	48,495	43,235	12,780	7,305
5,000 to-à 20,000..	1,108,973	48,540	79,748	105,575	171,396	273,191	228,140	147,029	35,606	19,748
10,000 to-à 25,000..	1,073,216	25,920	46,481	57,243	79,893	135,113	262,322	378,431	60,328	27,485
\$5,000 and over <i>et plus</i> .....	2,157,421	20,541	35,517	48,382	63,517	91,036	159,601	639,705	530,911	568,211
TOTAL.....	6,571,396	425,080	587,736	672,045	721,399	754,936	798,986	1,301,087	668,442	641,685
FEMALES— <i>FEMMES</i>										
Under <i>Moins de</i> \$2,500..	510,989	213,916	124,095	85,861	51,370	21,325	8,528	4,868	722	304
\$2,500 to-à 5,000..	387,956	142,757	130,587	60,717	31,074	13,153	5,517	3,292	622	237
5,000 to-à 7,500..	484,980	103,839	188,464	111,264	47,593	19,270	8,079	5,028	1,001	442
7,500 to-à 10,000..	507,942	80,931	140,352	175,118	68,244	25,150	10,255	6,157	1,140	595
10,000 to-à 12,500..	525,095	66,570	101,247	169,336	130,825	33,970	12,846	8,052	1,554	695
\$2,500 to-à 15,000..	505,014	46,140	68,967	107,801	187,831	65,027	16,762	9,785	1,837	864
5,000 to-à 20,000..	683,585	43,508	65,542	85,323	182,436	201,448	71,420	26,990	4,786	2,132
10,000 to-à 25,000..	349,436	17,501	25,320	27,681	40,398	74,103	93,438	61,688	6,494	2,813
\$5,000 and over <i>et plus</i> .....	391,286	9,123	14,698	18,475	23,409	32,517	51,407	131,685	61,618	48,354
TOTAL.....	4,346,283	724,285	859,272	841,576	763,180	485,963	278,252	257,545	79,774	56,436
MALES AND FEMALES— <i>HOMMES ET FEMMES</i>										
Under <i>Moins de</i> \$2,500..	685,955	282,065	157,205	111,068	68,178	32,160	15,939	12,414	3,627	3,299
\$2,500 to-à 5,000..	637,177	219,508	205,898	99,076	54,578	27,167	14,404	11,397	3,224	1,925
5,000 to-à 7,500..	868,669	164,531	304,836	196,170	94,929	49,566	26,834	21,601	6,313	3,889
7,500 to-à 10,000..	954,400	131,429	224,220	302,502	142,560	68,753	38,888	31,869	8,788	5,391
10,000 to-à 12,500..	1,003,722	111,048	166,399	276,005	245,953	93,263	49,599	42,824	11,915	6,716
\$2,500 to-à 15,000..	1,015,482	83,192	123,817	187,067	317,651	162,665	65,268	53,027	14,621	8,174
5,000 to-à 20,000..	1,793,000	92,110	145,374	191,007	353,929	474,692	299,577	174,034	40,394	21,883
10,000 to-à 25,000..	1,422,867	43,443	71,831	84,963	120,327	209,245	355,780	440,137	66,831	30,310
\$5,000 and over <i>et plus</i> .....	2,549,075	29,715	50,254	66,881	86,964	123,585	211,038	771,441	592,556	616,641
TOTAL.....	10,930,347	1,157,041	1,449,834	1,514,739	1,485,069	1,241,096	1,077,327	1,558,744	748,269	698,228
<div> <div> <div>MALES HOMMES</div> <div>FEMALES FEMMES</div> <div>TOTAL</div> </div> <div> <div> <div>MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1977</div> <div>MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1978</div> <div>MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1979</div> <div>MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1980</div> <div>MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1981</div> <div>POURCENTAGE D'AUGMENTATION DES REVENUS DE 1977 À 1981</div> </div> </div> </div>										
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1977				\$14,291	7,705	11,660				
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1978				\$15,789	8,778	12,988				
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1979				\$17,698	9,740	14,519				
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1980				\$19,839	11,144	16,365				
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1981				\$22,445	12,885	18,626				
PER CENT INCREASE IN INCOMES 1977 TO 1981				57.1	67.2	59.7				

Note: See page 251 and following for a description of this table and of all items of the table.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.





## **Miscellaneous Statistics**

Money figures may not add  
to total due to rounding.

## **Statistiques diverses**

Les montants ayant été  
arrondis, leur somme peut  
ne pas correspondre au  
total.

TABLE 1 - TABLEAU 1

ANNUAL COLLECTIONS AND COST OF ADMINISTRATION  
RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION

(All money figures in millions of dollars) - (En millions de dollars)

1950-1982 FISCAL YEARS-ANNÉES FINANCIÈRES 1950-1982

Fiscal Year Ended March 31	Individual Income Tax (1)	Corporation Income Tax (2)	Excess Profits & Special Taxes	Non-Resident Tax	Succession Duties and Estate Tax	Total Collections Subdivided(3) Taxes C.P.P. & U.I.C.	Total Annual Cost Subdivided(3) Taxes C.P.P. & U.I.C.	Percentage Cost of Collection (Taxe de perception en %)
Année financière se terminant le 31 mars	Impôt sur le revenu des particuliers (1)	Impôt sur le revenu des corporations (2)	Impôt sur les surplus de bénéfices et impôts spéciaux	Impôt de non-résidents	Droits successoraux et impôt sur les successions	Recettes totales subdivisées(3) Impôts R.P.C. et C.A.C.	Frais annuels totaux subdivisés(3) Impôts R.P.C. et C.A.C.	
	\$	\$	\$	\$	\$	\$	\$	\$
1950.....	622.0	603.2	-1.8	47.5	29.9	1,300.8	28.1	2.1
1951.....	652.3	799.2	10.2	61.6	33.6	1,556.9	25.2	1.6
1952.....	975.8	1,132.7	2.4	55.0	38.2	2,204.1	21.9	0.9
1953.....	1,225.3	1,276.9	—	53.7	38.1	2,594.0	21.8	0.8
1954.....	1,278.3	1,246.8	—	53.8	39.1	2,618.0	22.9	0.8
1955.....	1,284.4	1,066.5	—	61.3	44.8	2,457.0	25.7	1.0
1956.....	1,288.1	1,081.0	—	66.2	66.6	2,501.9	26.1	1.0
1957.....	1,525.5	1,335.6	—	76.4	79.7	3,017.2	28.4	0.9
1958.....	1,634.8	1,295.5	—	64.3	71.6	3,066.2	31.2	1.0
1959.....	1,499.9	1,075.9	—	61.2	72.5	2,709.5	31.8	1.1
1960.....	1,752.2	1,234.2	—	73.4	88.4	3,148.2	31.8	1.0
1961.....	1,940.6	1,380.1	—	88.2	84.9	3,493.7	34.3	1.1
1962.....	2,088.3	1,303.5	—	112.3	84.6	3,588.7	35.6	1.1
1963.....	2,270.8	1,362.7	—	129.1	87.1	3,849.7	38.2	1.1
1964.....	2,454.6	1,472.2	—	124.5	90.7	4,141.9	40.7	1.1
1965.....	2,903.9	1,804.5	—	143.7	88.6	4,940.7	42.2	0.5
1966.....	3,261.5	1,891.1	—	170.0	108.4	5,336.1	45.5	1.8
1967.....	4,335.0	1,874.9	196.2(4)	203.6	101.1	6,123.3	52.0	5.3
1968.....	5,251.1	1,987.5	39.1(4)	220.5	102.2	6,959.8	58.4	5.8
1969.....	6,118.3	2,416.9	-94.5(4)	205.5	112.4	8,060.6	60.5	7.0
1970.....	7,661.9	3,080.0	-102.7(4)	248.6	100.6	10,242.8	74.5	8.0
1971.....	8,839.4	2,653.3	-35.1(4)	258.2	119.8	11,022.7	84.4	8.0
1972.....	10,085.0	2,664.6	-1.7(4)	287.7	132.0	12,231.1	100.3	10.9
1973.....	12,130.2	3,287.8	-0.8(4)	291.8	71.6(5)	14,119.7	125.5r	12.3
1974.....	13,649.1	4,087.7	-0.4(4)	323.7	38.7(5)	16,057.5	156.1r	16.3r
1975.....	17,436.9	5,386.4	-0.1(4)	427.5	24.1(5)	20,415.3	205.8	20.9
1976.....	19,532.2	6,610.7	—	481.3	15.8	23,063.7	234.5	23.9
1977.....	22,711.3	5,958.8	—	451.0	77.3	24,986.3	262.0	27.7
1978.....	23,101.6	6,625.8	—	502.7	64.8	25,854.7	309.4	32.6
1979.....	24,954.9	7,218.0	—	568.1	75.3	27,826.9	344.7	33.0
1980.....	27,935.1	8,511.6	—	787.2	94.8	32,104.1	350.5	38.3
1981.....	33,888.2	9,537.5	26.8(6)	866.9	97.7	38,317.9	411.0	44.0
1982.....	41,998.4	9,316.7	864.4(6)	1,018.1	119.2	45,147.5	494.2	51.4

(1) Includes collections of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal government from 1962, Canada Pension Plan Contributions beginning 1966, Social Development Tax beginning 1969, Unemployment Insurance Premiums beginning 1972.

(2) Includes collection of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal Government from 1962.

(3) Taxes include all taxes collected by the National Revenue, Taxation apart from Canada Pension Plan Contributions (C.P.P.) which are here segregated.

(4) Special 5% Refundable Tax payable by corporations and certain trusts.

(5) Includes Provincial Succession Duties and Gift Tax.

(6) Petroleum and Gas Revenue Taxes.

Note: For years prior to 1950, see Taxation Statistics, 1970 edition.

r-revised

(1) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962, les cotisations pour le Régime de pensions du Canada à partir de 1966 et l'impôt de progrès social à partir de 1969, les primes d'assurance-chômage à partir de 1972.

(2) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, et l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962.

(3) Les impôts comprennent tous les impôts perçus par le Ministère du Revenu National, Impôt, sauf les cotisations pour le Régime de pensions du Canada (R.P.C.) qui sont indiquées séparément.

(4) Impôt remboursable spécial de 5% payable par les corporations et certaines fiducies.

(5) Comprend les droits successoraux provinciaux et l'impôt sur les donations.

(6) Les impôts sur les revenus pétroliers.

Remarque: Pour les années antérieures à 1950, voir l'édition 1970 de la Statistique fiscale.

r-révisé



TABLE 1A - TABLEAU 1A

**ESTIMATED ALLOCATION OF COLLECTIONS FROM  
INDIVIDUALS, EMPLOYERS AND CORPORATIONS**  
**RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS,  
DES EMPLOYEURS ET DES CORPORATIONS**

(All money figures in millions of dollars) - (En millions de dollars)

Fiscal Year Ended Mar. 31	Federal Income Tax		Provincial Income Tax		Old Age Security Tax		Canada Pension Plan Contributions (3)	Unemployment Insurance Premiums (4)	Total Collections Allocated (5)
	Individuals (1)	Corporations	Individuals	Corporations	Individuals (2)	Corporations (2)			
	<i>Impôt fédéral sur le revenu Particuliers (1)</i>	<i>Corporations</i>	<i>Impôt provincial sur le revenu Particuliers</i>	<i>Corporations</i>	<i>Impôt de sécurité de vieillesse Particuliers (2)</i>	<i>Corporations (2)</i>			
<i>Année financière terminant le 31 mars</i>	\$	\$	\$	\$	\$	\$	\$	\$	\$
52.....	975.7	1,130.7			0.1	2.0			2,108.5
53.....	1,180.1	1,240.0			45.2	36.9			2,502.2
54.....	1,187.6	1,191.2			90.7	55.6			2,525.1
55.....	1,183.5	1,020.5			100.9	46.0			2,350.9
56.....	1,185.6	1,027.7			102.5	53.3			2,369.1
57.....	1,400.4	1,268.3			125.0	67.3			2,861.1
58.....	1,499.8	1,234.8			135.0	60.7			2,930.3
59.....	1,353.5	1,020.6			146.4	55.3			2,575.8
60.....	1,566.6	1,142.9			185.6	91.3			2,986.4
61.....	1,711.2	1,276.6			229.4	103.5			3,320.7
62.....	1,792.7	1,202.0	38.0	—	259.0	100.1			3,391.8
63.....	1,744.6	1,182.8	252.4	64.5	273.7	115.2			3,633.5
64.....	1,865.1	1,258.9	286.8	97.4	302.6	115.7			3,926.8
65.....	2,103.3	1,523.8	368.7	135.4	431.9	145.2			4,708.4
66.....	2,142.5	1,606.6	529.2	132.2	494.9	152.3	94.9		5,152.6
67.....	2,473.8	1,593.2	697.1	132.2	576.6	149.5	587.5		6,209.9
68.....	2,849.6	1,670.5	960.8	167.0	800.1	150.0	640.6		7,238.6
69.....	3,419.4	2,030.1	1,085.9	203.8	915.0	183.0	698.0		8,535.2
70.....	4,561.6	2,612.0	1,328.2	240.9	1,026.5	227.1	745.6		10,741.9
71.....	5,062.6	2,218.6	1,631.4	226.8	1,132.5	207.9	812.9		11,492.7
72.....	6,023.9	2,183.1	1,887.6	269.0	1,237.0	212.5	826.0	110.5	12,749.6
73.....	7,188.4	2,653.5	2,091.0	368.3	1,190.0	266.0	897.4	763.4	15,418.0
74.....	7,925.8	3,411.0	2,376.2	377.7	1,300.0	299.0	1,019.4	1,022.1	17,736.8
75.....	10,062.3r	4,285.2r	2,872.9r	550.7r	1,642.0r	550.5r	1,238.8	1,620.9	22,823.3
76.....	12,202.2	5,608.3	3,246.8	862.5	507.0	139.8	1,489.2	2,087.1	26,142.9
77.....	14,620.2	5,377.4	3,878.9	581.4	—	—	1,684.2	2,528.0	28,670.1
78.....	14,341.8r	5,827.7	4,319.6	798.1	—	—	1,845.4	2,594.8	29,727.4r
79.....	15,080.8	6,261.7	4,884.7	956.3	—	—	2,124.1	2,865.3	32,172.9
80.....	17,312.5	7,620.9	5,398.0	890.7	—	—	2,367.5	2,857.1	36,446.7
81.....	19,837.1	8,106.5	7,951.9	1,431.0	—	—	2,689.3	3,409.9	43,425.7
82.....	24,046.2	8,117.7	9,782.9	1,199.0	—	—	3,281.9	4,887.4	51,315.1

(1) Includes Social Development Tax 1969 to 1973.

(2) Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)(a) of the Old Age Security Act.

(3) Total contributions by employers, employees and self-employed persons. The 1966 figure covers only two months.

(4) The 1972 figure covers only two months.

(5) Equals total of the first two columns shown on opposite page under headings "Individual Income Tax" and "Corporation Income Tax."

(1) Comprend l'impôt de progrès social de 1969 à 1973.

(2) Les recettes fiscales et, à compter du 1<sup>er</sup> janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse.

(3) Cotisations totales de la part des employeurs, des employés et des personnes travaillant pour leur propre compte. Les chiffres de 1966 n'em brassent que deux mois.

(4) Le chiffre de 1972 couvre seulement deux mois.

(5) Correspond au total des deux premières colonnes figurant sur la page en regard, sous les titres "Impôt sur le revenu des particuliers" et "Impôt sur le revenu des corporations."

**MISCELLANEOUS ITEMS FROM 1981 INDIVIDUAL RETURNS**  
**DÉTAILS DIVERS TIRÉS DES DÉCLARATIONS DE PARTICULIERS POUR 1981**

	Number of Returns  <i>Nombre de déclarations</i>	Amount (\$)  <i>Montant (\$)</i>
Total Number of Returns Analyzed (See Note Below) - <i>Nombre total de déclarations analysées (voir remarque ci-dessous)</i> . . . . .	15,179,141	—
Returns Claiming Refunds - <i>Déclarations comportant des remboursements</i> . . . . .	11,352,080	5,838,2
Returns Paid in Full or Declaring no Tax - <i>Déclarations ne comportant aucun solde à acquitter ou aucun impôt</i> . . . . .	1,891,519	—
Returns Declaring Amount Owing - <i>Déclarations indiquant des montants dus</i> . . . . .	1,935,542	2,406,2
Returns Claiming Deductions at Source - <i>Déclarations comportant des déductions à la source</i> . . . . .	11,262,377	30,728,1
Returns Reporting Instalment Payments - <i>Déclarations signalant des versements</i> . . . . .	462,859	2,041,4
Interest Charged on Short Instalments - <i>Intérêt imposé sur les versements insuffisants</i> . . . . .	498,070	129,8
Penalties for Late Filing - <i>Pénalités pour production tardive</i> . . . . .	127,300	8,9
Returns Claiming Tax Adjustments - <i>Déclarations qui demandent un redressement d'impôt</i> . . . . .	4,792	1,3
Returns Claiming Dividend Tax Credits - <i>Déclarations réclamant des dégrèvements pour dividendes</i> . . . . .	1,043,328	1,779,7
Returns Claiming Foreign Tax Credits - <i>Déclarations comportant des dégrèvements pour impôts étrangers</i> . . . . .	98,612	82,3
Returns Claiming Prior Year Losses - <i>Déclarations faisant état de pertes d'années antérieures</i> . . . . .	24,791	128,7
Returns of Immigrants - <i>Déclarations d'immigrants</i> . . . . .	59,317	—
Returns of Emigrants - <i>Déclarations d'émigrants</i> . . . . .	17,297	—
Returns of Deceased Taxpayers - <i>Déclarations de contribuables décédés</i> . . . . .	87,455	—
Returns in the French Language - <i>Déclarations en français</i> . . . . .	3,370,313	—
Number of first time filers - <i>Nombre de premières déclarations</i> . . . . .	651,818	—

Note: For the 1983 edition, this table is derived from statistical samples of all returns unlike the prior year editions which had 100% analysis in this table.

Remarque: Pour l'édition de 1983, ce tableau découle des échantillonnages statistiques de toutes les déclarations tandis que dans les éditions antérieures ce tableau représentait une analyse complète.

## **APPENDIX**

### **Facsimiles of 1981 Individual Income Tax Return Forms**

## **APPENDICE**

### **Fac-similés de formules de Déclarations d'impôt sur le revenu des particuliers de 1981**



Revenu Canada  
TaxationRevenu Canada  
Impôt

T1 SPECIAL - 19

10

Please complete and  
mail this copy

## 1981 Federal and Ontario Individual Income Tax Return

## Identification

Account Number

Social Insurance Number

If your Social Insurance  
Number is not shown  
at left, please enter it there.

Date of Birth

Day Month Year

Province or Territory of Residence on December 31, 1981, was:

On December 31, 1981, I was:

Married 1 ☐ Widow(er) 2 ☐ Divorced 3 ☐ Separated 4 ☐ Single 5 ☐

Usual First Name of Spouse

Address of Spouse: same as mine ☐ or

Spouse's Social Insurance Number

If your name, address or postal code shown above is incorrect  
or incomplete, print correction below.

Corrected Name

Corrected Address

Corrected Postal Code

If spouse's Social Insurance Number is not shown on the label or is  
incorrect, enter correct number below.

If you ceased to be a resident of Canada in 1981, please give:

Date of Departure 2 ☐ Day Month

## Calculation of Net Income

	\$	¢	\$
Income from Employment	Total Earnings Before Deductions from Box C on all T4 slips (attach copy 2 of T4 slips)	01	0
	Other employment income including adult training allowances, tips and gratuities, etc. (please specify)	03	0
	Total employment earnings (add lines 01 and 03)	04	
	Subtract: Employment expense deduction—If line 04 above is \$16,667 or more claim \$500.00 If less, claim 3% of line 04	05	0
	Net employment earnings (subtract line 05 from line 04)	08	
Income from Other Sources	Old Age Security Pension (attach copy 2 of T4A(OAS) slip)	09	0
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	10	0
	Other pensions or superannuation (attach copy 3 of T4A slips)	11	0
	Taxable Family Allowance payments (attach copy of TFA1 slip)	12	0
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	13	0
	Interest income (from Schedule 4S on page 4)	15	0
	Other income (please specify)	18	0
	Total Income (add lines 08 to 18 inclusive)	24	
Deductions from Total Income	Canada or Quebec Pension Plan Contributions		
	Contributions through employment from Box D on all T4 slips (maximum \$239.40)	25	0
	Unemployment Insurance Premiums from Box E on all T4 slips (maximum \$294.84)	29	0
	Registered pension plan contributions from Box F on all T4 slips	32	0
	Annual union, professional or like dues (attach receipts)	35	0
	Tuition fees—claimable by student only (attach receipts)	36	0
	Carrying charges (from Schedule 4S on page 4)	39	0
	Add lines 25 to 39 inclusive	40	

Net Income (subtract line 40 from line 24) 41

10

Please do not  
use this area 12Please do not  
use this area

900

Revenu Canada  
Impôt

Revenu Canada  
Taxation

T1 SPÉCIALE - 101

10

Remplir et  
poster cet formulaire

01 — Déclaration fédérale et provinciale d'impôt sur le revenu des particuliers (Ontario)

Rectification

Numéro de compte

Numéro d'assurance sociale

Si votre numéro d'assurance sociale n'est pas inscrit à gauche, veuillez l'y inscrire.

Date de naissance

Jour Mois Année

Province ou territoire de résidence au 31 décembre 1981:

Le 31 décembre 1981, j'étais:

Marié(e) 1 ☐ Veuf (Veuve) 2 ☐ Divorcé(e) 3 ☐ Séparé(e) 4 ☐ Célibataire 5 ☐

Prénom usuel du conjoint

Dont l'adresse est la même que la mienne ☐ ou

Si le nom, l'adresse ou le code postal indiqués ci-dessus sont inexacts ou incomplets, faites la rectification ci-dessous.

Inexact

Adresse exacte

Code postal exact

Si le n° d'assurance sociale de votre conjoint ne figure pas sur l'étiquette ou est inexact, inscrivez ici le numéro exact.

Si vous avez cessé d'être résident du Canada en 1981, donnez:

Date de départ 2 Jour Mois

Calcul du revenu net

	\$	¢	\$	¢
Gains totaux avant déductions selon case C des feuillets T4 (annexer copie 2 des feuillets T4)	01			
Autres revenus d'emploi, y compris allocations de formation des adultes, pourboires et gratifications, etc. (préciser)	03			
Total des gains d'un emploi (ligne 01 plus ligne 03)	04			
Soustraire: Déduction pour dépenses relatives à un emploi—Si le montant de la ligne 04 est égal ou supérieur à \$16,667, inscrire \$500. S'il est inférieur, inscrire 3% du montant de la ligne 04.	05			
Gains nets d'un emploi (ligne 04 moins ligne 05)	08			
Pension de sécurité de la vieillesse (annexer copie 2 du feuillet T4A(OAS))	09			
Prestations—Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))	10			
Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	11			
Allocations familiales imposables (annexer copie du feuillet TFA1)	12			
Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	13			
Intérêts (Annexe 4S, page 4)	15			
Autres revenus (préciser)	18			
<b>Revenu total (total des lignes 08 à 18 incl.)</b>	24			
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec	25			
Cotisations d'employé selon case D des feuillets T4 (maximum \$239.40)	29			
Primes d'assurance-chômage selon case E des feuillets T4 (maximum \$294.84)	32			
Cotisations à un régime enregistré de pensions selon case F des feuillets T4	35			
Cotisations annuelles syndicales, professionnelles ou semblables (annexer reçus)	36			
Frais de scolarité—déductibles par l'étudiant seulement (annexer reçus)	39			
Frais financiers (Annexe 4S, page 4)				
Total des lignes 25 à 39 incl.	40			

Revenu net (ligne 24 moins ligne 40) 41

10

Ne rien écrire ici

92

Ne rien écrire ici

900









## 1981 T1 SPECIAL RETURN

Attach all required information slips, receipts, schedules and statements to the top of this page.

ATTACH HERE

The package has been sent to you in English as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can also supply a T1 General package in French. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

*Nous vous avons adressé le dossier de la déclaration en anglais, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version française de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration dûment remplie. Nous regrettons tout inconvénient que cela peut vous causer.*

← Please attach to your mailing copy, a cheque or money order payable to the Receiver General. Do not mail cash.  
Payment is due not later than April 30, 1982.

Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

3

Nous vous avons adressé le dossier de la déclaration en français, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version anglaise de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration remplie. Nous regrettons tout inconvénient que cela peut vous causer.

*This package has been sent to you in French as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can supply a T1 General package in English. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.*

Annexer un chèque ou un mandat à l'ordre du Receveur général. Ne pas envoyer d'espèces par la poste.

Le paiement doit être fait au plus tard le 30 avril 1982.



4

## Schedule 10—Child Tax Credit

- Only the recipient (*usually the mother*) of Family Allowance for an eligible child may claim this credit.
- If you were single, separated, divorced or widowed at the end of 1981, enter zero at line 3 below.
- If you were married at the end of the year, the person you were married to must:
  - enter his/her net income (*while married*) at line 3 below, and
  - complete and sign the "Certification by Spouse".

Number of Eligible Children (from Box (F) on TFA1 slip)—attach copy of TFA1 slip **901** X \$261.00 1

## Calculation of Family Income

My Net Income (line 41 on page 1 of my return)	2	\$		¢
My spouse's Net Income (line 41 on my spouse's return—if negative, enter zero) <b>902</b>	3			
Add lines 2 and 3	4			
Subtract: Family Income Base	5		23,470	00
Family Income in excess of Base amount (If negative, enter zero)	6			

Enter: 5% of line 6

Child Tax Credit (Enter this amount on line 78 on page 2—if negative, enter zero)—line 1 minus line 7 8

## Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date

Signature

I will ☐ will not ☐ be filing a 1981 Individual Income Tax Return.

## Schedule 4S—Statement of Interest Income

## Interest from Canadian Sources Eligible for Interest Income Deduction

Interest—Bonds, from Trust, Bank or other Deposits (specify)

Eligible Annuity Payments

Total Interest from Canadian Sources Eligible for Interest Income Deduction

Other Interest Income Not Eligible for Interest Income Deduction

Total Interest Income (Total of amounts (1) and (2)—enter on line 15 on page 1)

Carrying Charges (specify) (Enter this amount on line 39 on page 1)

## Calculation of Interest Income Deduction

Total interest from Canadian sources eligible for interest income deduction (amount (1) above)

Subtract: Interest on money borrowed to earn income eligible for this deduction

Net amount eligible for interest income deduction

Interest Income Deduction (Enter \$1,000 or amount (4), whichever is less, on line 51 on page 2)

## Calculation of Federal Political Contribution Tax Credit

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return.

Total Federal Political Contributions (attach receipts) **960**

Allowable credit—75% of first \$100 of 'Total Federal Political Contributions', credit is

50% of next \$450 of 'Total Federal Political Contributions', credit is

33 1/3% of amount of 'Total Federal Political Contributions' exceeding \$550, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum \$500)—(Please enter this amount on line 64 on page 2).

## Annexe 10—Crédit d'impôt pour enfants

- Seul le bénéficiaire (*habituellement la mère*) des allocations familiales pour un enfant admissible peut demander ce crédit.
- Si vous étiez célibataire, séparé(e), divorcé(e) ou veuf(veuve) à la fin de 1981, inscrire zéro à la ligne 3.
- Si vous étiez marié(e) à la fin de l'année, votre conjoint doit:
- indiquer son revenu net (*pendant le mariage*) à la ligne 3 et
  - remplir et signer la section «Attestation du conjoint».

Nombre d'enfants admissibles (selon case (F) du feuillet TFA1)—joindre copie du feuillet TFA1 **901** \$ 1

### —Calcul du revenu familial—

Mon revenu net (ligne 41, page 1 de ma déclaration)	2	\$	¢
Revenu net de mon conjoint (ligne 41, déclaration de mon conjoint— <i>si le montant est négatif, inscrire zéro</i> )	3	\$	¢
Total des lignes 2 et 3	4	\$	¢
Moins: Revenu familial de base	5	\$ 23,470	¢ 00
Revenu familial excédant le montant de base ( <i>si le montant est négatif, inscrire zéro</i> )	6	\$	¢

Calculer: 5% de la ligne 6 7

Crédit d'impôt pour enfants (*Inscrire le résultat à la ligne 78, page 2 —si le montant est négatif, inscrire zéro*)—Soustraire la ligne 7 de la ligne 1 8

### —Attestation du conjoint—

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.

Date \_\_\_\_\_ Signature \_\_\_\_\_

Je produirai ☐ ne produirai pas ☐ une déclaration d'impôt sur le revenu des particuliers pour 1981.

## Annexe 4S—État des revenus en intérêts

Intérêts de source canadienne donnant droit à la déduction pour intérêts	\$	¢	\$	¢
Intérêts d'obligations, de fiducies, de banques ou d'autres dépôts (préciser)				
Intérêts de rente admissibles				
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts				(1)
Autres revenus en intérêts ne donnant pas droit à la déduction pour intérêts				(2)
Total des revenus en intérêts (total des montants (1) et (2)—Inscrire ce montant à la ligne 15, page 1)				
Revenus financiers (préciser)—Inscrire ce montant à la ligne 39, page 1				(3)
Calcul de la déduction pour intérêts				
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts (montant (1) ci-dessus)				
Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction				(4)
Montant net donnant droit à la déduction pour intérêts				
Déduction pour intérêts (Inscrire le montant (4) jusqu'à concurrence de \$1,000 à la ligne 51, page 2)				

## Calcul du crédit d'impôt pour contributions politiques fédérales

Remplissez cette section si vous avez contribué à la caisse d'un parti politique fédéral enregistré ou d'un candidat à la députation à la Chambre des communes. Joignez le reçu officiel à votre déclaration.

Total des contributions politiques fédérales (joindre les reçus)	960	\$	¢	\$	¢
Crédit admissible—75% de la première tranche de \$100 du «Total des contributions politiques fédérales» donne un crédit de					
50% de la tranche suivante de \$450 du «Total des contributions politiques fédérales» donne un crédit de					
33 1/3% du montant du «Total des contributions politiques fédérales» qui excède \$550 donne un crédit de					
Total du crédit d'impôt admissible pour contributions politiques fédérales (maximum \$500)—(Inscrire ce montant à la ligne 64, page 2.)					



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17

Please complete and  
mail this copy

## 1981 Federal and Ontario Individual Income Tax Return

## Identification

Account Number

Social Insurance Number

If your Social Insurance  
Number is not shown  
at left, please enter it there.

Date of Birth

Day Month Year

Province or Territory of Residence on December 31, 1981, was:

If self-employed in 1981, please state province where business located:

On December 31, 1981, I was: Married ☐ Widowed ☐ Divorced ☐ Separated ☐ Single ☐

Usual First Name of Spouse

Address of Spouse: same as mine ☐ or

If spouse's Social Insurance Number is not shown on the label or is incorrect, enter correct number here.

If you became or ceased to be a resident of Canada in 1981, please give

Date of Entry 1 Day Month or Departure 2 Day Month Year

Type of work or occupation in 1981

Name of present employer

Spouse's Social Insurance Number

If your name, address or postal code shown above is incorrect or incomplete, print correction below.

Corrected Name

Corrected Address

Corrected Postal Code

## Calculation of Total Income

		\$	¢
Income from Employment	Total Earnings Before Deductions from Box C on all T4 slips (attach copy 2 of T4 slips)	01	0
	Commissions from Box L on all T4 slips, included in above total	02	
	Other employment income including adult training allowances, tips and gratuities, etc. (Guide item 3; please specify)	03	0
	Total employment earnings (add lines 01 and 03)	04	
Income from Employment	Subtract: Employment expense deduction (Guide item 4)		
	If line 04 above is \$16,667 or more claim \$500.00		
	If less, claim 3% of line 04	05	0
	Other allowable expenses (Guide item 5; please specify)	06	0
Income from Employment	Total employment expenses (add lines 05 and 06)	07	
	Net employment earnings (subtract line 07 from line 04)	08	
Pension Income	Old Age Security Pension (attach copy 2 of T4A(OAS) slip)	09	0
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	10	0
	Other pensions or superannuation (attach copy 3 of T4A slips)	11	0
Income from Other Sources	Taxable Family Allowance payments (Guide item 7; attach copy of TFA1 slip)	12	0
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	13	0
	Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)	14	0
	Interest and other investment income (attach completed Schedule 4)	15	0
	Rental income (Schedule 7) Gross 16 Net 16	16	0
	Taxable capital gains (Allowable capital losses) — complete and attach Schedule 2	17	
Income from Self-Employment	Other income (Guide item 17; please specify)	18	0
	Report both 'Gross' and 'Net'. (Guide item 18). Provide other information concerning self-employment on page 3.		
	Business income Gross 19 Net 19	19	0
	Professional income Gross 20 Net 20	20	0
	Commission income Gross 21 Net 21	21	0
	Farming income Gross 22 Net 22	22	0
	Fishing income Gross 23 Net 23	23	0
Total Income (add lines 08 to 23 inclusive — please enter this amount on line 24 on page 2)		24	

17

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T1 GÉNÉRALE-1981

10

## 1 — Déclaration fédérale et provinciale d'impôt sur le revenu des particuliers (Ontario)

## Identification

Nom de famille (en majuscules)

Nom usuel et initiales (en majuscules)

Adresse actuelle (en majuscules)

Vieillesse, rue et n° d'app., C.P. ou R.R.

Province ou territoire

Code postal

Ceci est votre première déclaration d'impôt sur le revenu? Oui 1 ☐ Non 2 ☐

Si «Non», indiquez l'année visée par la dernière déclaration: 19

Année dans la dernière déclaration: comme ci-dessus ☐ ouAdresse dans la dernière déclaration: comme ci-dessus ☐ ou

◆ Numéro d'assurance sociale

● Date de naissance

Selon votre carte d'assurance sociale

Jour Mois Année

◆ Province ou territoire de résidence au 31 décembre 1981:

◆ Si vous étiez travailleur indépendant en 1981, dans quelle province était située votre entreprise?

◆ Le 31 décembre 1981, j'étais: Marié(e) 1 ☐ Veuf (veuve) 2 ☐ Divorcé(e) 3 ☐ Séparé(e) 4 ☐ Célibataire 5 ☐

● Prénom usuel du conjoint

Dont l'adresse est la même que la mienne ☐ ou

◆ N° d'assurance sociale du conjoint

◆ Si vous êtes devenu résident du Canada ou avez cessé de l'être en 1981, donnez:

Date d'entrée 1 Jour Mois ou de départ 2 Jour Mois

Genre de travail ou de profession en 1981

Nom de l'employeur actuel

## Calcul du revenu total

	\$	¢
Gains totaux avant déductions selon case C des feuillets T4 (annexer copie 2 des feuillets T4)	01	
Commissions selon case L des feuillets T4 incluses dans le total ci-dessus	02	
Autres revenus d'emploi, y compris allocations de formation des adultes, pourboires et gratifications, etc. (Guide, n° 3; préciser)	03	
Total des gains d'un emploi (ligne 01 plus ligne 03)	04	
Soustraire: Déduction pour dépenses relatives à un emploi (Guide, n° 4)		
Si le montant de la ligne 04 est égal ou supérieur à \$16,667, inscrire \$500.		
S'il est inférieur, inscrire 3% du montant de la ligne 04.	05	
Autres frais déductibles (Guide, n° 5; préciser)	06	
Total des dépenses relatives à un emploi (ligne 05 plus ligne 06)	07	
Gains nets d'un emploi (ligne 04 moins ligne 07)	08	
Pension de sécurité de la vieillesse (annexer copie 2 du feuillet T4A(OAS))	09	
Prestations — Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))	10	
Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	11	
Allocations familiales imposables (Guide, n° 7; annexer copie du feuillet TFA1)	12	
Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	13	
Montant imposable des dividendes de corporations canadiennes imposables (joindre Annexe 4 remplie)	14	
Intérêts et autres revenus de placements (joindre Annexe 4 remplie)	15	
Revenus de location (Annexe 7) Bruts 16 Nets 16		
Gains en capital imposables (pertes en capital déductibles) — remplir et joindre Annexe 2	17	
Autres revenus (Guide, n° 17; préciser)	18	
Déclarer les montants «bruts» et les montants «nets» (Guide, n° 18). Donner à la page 3 d'autres précisions concernant le travail indépendant.		
Revenus d'entreprise Bruts 19 Nets 19		
Revenus professionnels Bruts 20 Nets 20		
Revenus de commissions Bruts 21 Nets 21		
Revenus d'agriculture Bruts 22 Nets 22		
Revenus de pêche Bruts 23 Nets 23		
Revenu total (total des lignes 08 à 23 incl. — inscrire ce montant à la ligne 24, page 2)	24	

0

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## 2 Calculation of Taxable Income

Deductions from Total Income

	Total Income (from line 24 on page 1)		24
	\$	C	
Canada or Quebec Pension Plan contributions (Guide item 19)			
Contributions through employment from Box D on all T4 slips (maximum \$239.40)	25		• ○
Contribution payable on self-employed earnings (from page 3)	26		•
Unemployment Insurance premiums from Box E on all T4 slips (maximum \$294.84; Guide item 20)	29		• ○
Registered pension plan contributions (Guide item 21)	32		○
Registered retirement savings plan premiums (Guide item 22; attach receipts)	33		○
Registered home ownership savings plan contributions (Guide item 23; attach receipts)	34		○
Annual union, professional or like dues (Guide item 24; attach receipts)	35		○
Tuition fees—claimable by student only (Guide item 25; attach receipts)	36		○
Child care expenses (complete and attach Schedule 5)	37		○
Allowable business investment losses (Guide item 27)	38		○
Other deductions (Guide item 28; please specify)	39		○
Add lines 25 to 39 inclusive	40		▶

## Claim for Personal Exemptions

<b>Basic Personal Exemption</b>					<b>Claim \$3,170.00</b>	
<b>Age Exemption</b> —If you were born in 1916 or earlier					<b>Claim \$1,980.00</b>	
If you did not receive the Old Age Security Pension, attach a letter giving reasons.						
<b>Married Exemption</b> (Guide items 31 and 32)—If applicable, please check <input checked="" type="checkbox"/> box 1. or 2.						
<b>Married on or before December 31, 1981, and supported spouse in 1981</b>						
1. whose net income in that year, while married, was not over \$490.			1. <input type="checkbox"/>		Claim \$2,780.00	
2. whose net income in that year, while married, was over \$490.			2. <input type="checkbox"/>		3,270.00	
but not over \$3,270.					00	
<u>Subtract: spouse's net income while married</u>						
If you became married in 1981,			<b>Claim</b>			
please give date of marriage						
<b>Exemption for Wholly Dependent Children</b> See Guide item 34.						
Provide details below and claim according to child's age and net income. Do not claim here for a child you have claimed on Schedule 6. See Guide item 34 if child's net income exceeds limit.						
<b>Children born in 1964 or later</b> —Claim \$590 for each child whose net income was not over \$2,090.						
<b>Children born in 1963 or earlier</b> —Claim \$1,090 for each child whose net income was not over \$2,180 and who, if born in 1959 or earlier, was in full-time attendance at a school or university or was infirm.						
Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child			Net income in 1981 \$	Claim
		Day	Month	Year		
Total claim for wholly dependent children					43	
<b>Additional Personal Exemptions</b> from Schedule 6 attached						
<b>Total Personal Exemptions</b> (add above items)						

Other deductions from Net Income

Standard deduction— Claim \$100 (no receipts required) or total at line 50 below, but not both		47	
Medical expenses— (attach receipts and completed Schedule 9)	48		
Subtract: 3% of 'Net Income' (line 41 above)			
Allowable portion of medical expenses			
Add: Charitable donations (attach receipts)	49		
Total (If this amount is greater than \$100, enter on line 47 above)	50		
Interest, dividends and capital gains deduction (Guide item 40; attach completed Schedule 4)	51		
Pension income deduction (Guide item 41)	52		
Deduction for blind persons or persons confined to a bed or wheelchair (Guide item 42)			
Claim relates to: Self <input type="checkbox"/> or dependant other than spouse (specify)	53		
Education deduction (Guide item 43; attach completed form T2202 or T2202A)	54		
Eligible deductions transferred from spouse (Guide item 44, attach completed Schedule 3)	55		
Gifts to Canada or a province (Guide item 45; attach receipts)	56		
Unemployment Insurance benefit repayment payable from page 3 (Guide item 46)	58		
Non-capital losses of other years (Guide item 48)	59		
Capital losses of other years (1972 to 1980) (Guide item 49)	60		
Add lines 47, 51 to 60 inclusive	61		
<b>Taxable Income</b> (subtract line 61 from line 46— enter this amount on page 4)		62	



## Calcul du revenu imposable

		Revenu total (ligne 24, page 1)	24
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec (Guide, n° 19)		\$	¢
Cotisations d'employé selon case D de chaque feuillet T4 (maximum \$239.40)		25	
Cotisation à payer sur les gains d'un travail indépendant (page 3)		26	
Primes d'assurance-chômage selon case E des feuillets T4 (maximum \$294.84; Guide, n° 20)		29	
Cotisations à un régime enregistré de pensions (Guide, n° 21)		32	
Primes d'un régime enregistré d'épargne-retraite (Guide, n° 22; annexer reçus)		33	
Contributions à un régime enregistré d'épargne-logement (Guide, n° 23; annexer reçus)		34	
Cotisations annuelles syndicales, professionnelles ou semblables (Guide, n° 24; annexer reçus)		35	
Frais de scolarité—déductibles par l'étudiant seulement (Guide, n° 25; annexer reçus)		36	
Frais de garde d'enfants (remplir et joindre Annexe 5)		37	
Pertes déductibles au titre d'un placement d'entreprise (Guide, n° 27)		38	
Autres déductions (Guide, n° 28; préciser)		39	
Total des lignes 25 à 39 incl. 40			
<b>Revenu net (ligne 24 moins ligne 40)</b>			41
<b>Exemption personnelle de base</b>		Inscrire \$3,170.00	
<b>Exemption en raison d'âge</b> —Si vous êtes né(e) en 1916 ou avant		Inscrire \$1,980.00	
Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour donner la raison.			
<b>Exemption de marié(e)</b> (Guide, nos 31 et 32) S'il y a lieu, cocher <input checked="" type="checkbox"/> le numéro 1 ou 2.			
<b>Marié(e) au 31 décembre 1981 et soutien, en 1981, du conjoint</b>			
1. dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé \$490.		1. <input type="checkbox"/> Inscrire \$2,780.00	
2. dont le revenu net au cours de l'année, pendant le mariage, s'est situé entre \$490 et \$3,270.		2. <input type="checkbox"/> 3,270 00	42
Moins: Revenu net du conjoint pendant le mariage			
Si vous vous êtes marié(e) en 1981,		Inscrire	
donnez la date du mariage.			
<b>Exemption pour enfants entièrement à charge</b> (Guide, n° 34.)			
Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Ne pas demander ici d'exemption pour un enfant déclaré à l'Annexe 6. Voir n° 34 du Guide si le revenu net de l'enfant dépasse les limites. <b>Enfants nés en 1964 ou après</b> —Déduire \$590 pour chaque enfant dont le revenu net n'a pas dépassé \$2,090. <b>Enfants nés en 1963 ou avant</b> —Déduire \$1,090 pour chaque enfant dont le revenu net n'a pas dépassé \$2,180 et qui, s'il est né en 1959 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.			
Nom de l'enfant (Faute d'espace, annexer une liste)	Lien de parenté avec vous	Date de naissance de l'enfant Jour Mois Année	S'il est né en 1959 ou avant, indiquer l'école fréquentée ou dire s'il était infirme.
			Revenu net en 1981 \$ Exemption
Total des exemptions pour enfants entièrement à charge		43	
<b>Exemptions personnelles supplémentaires, selon Annexe 6 ci-jointe</b>		44	
<b>Total des exemptions personnelles</b> (additionner les exemptions ci-dessus)		45	
Ligne 41 moins ligne 45			46
<b>Déduction forfaitaire</b> —\$100 (aucun reçu nécessaire) ou le total à la ligne 50 ci-dessous, mais non les deux		47	
<b>Frais médicaux</b> —(joindre reçus et Annexe 9 remplie)		48	
Moins: 3% du «Revenu net» (ligne 41 ci-dessus)			
Tranche déductible des frais médicaux			
Ajouter: <b>Dons de charité</b> (joindre reçus)		49	
<b>Total</b> : (Si ce montant dépasse \$100, l'inscrire à la ligne 47 ci-dessus)		50	
<b>Déduction pour intérêts, dividendes et gains en capital</b> (Guide, n° 40; joindre Annexe 4 remplie)		51	
<b>Déduction relative au revenu de pensions</b> (Guide, n° 41)		52	
<b>Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant</b> (Guide, n° 42)			
Personne visée: Vous-même <input type="checkbox"/> ou personne à charge autre que le conjoint (préciser)		53	
<b>Déduction relative aux études</b> (Guide, n° 43; annexer formule T2202 ou T2202A remplie)		54	
<b>Transfert de déductions admissibles entre conjoints</b> (Guide, n° 44; joindre Annexe 3 remplie)		55	
<b>Dons au Canada ou à une province</b> (Guide, n° 45; joindre reçus)		56	
<b>Remboursement exigible de prestations d'assurance-chômage</b> selon page 3 (Guide, n° 46)		58	
<b>Pertes autres qu'en capital d'autres années</b> (Guide, n° 48)		59	
<b>Pertes en capital d'autres années (1972 à 1980)</b> (Guide, n° 49)		60	
Additionner les lignes 47 et 51 à 60 incl. 61			
<b>Revenu imposable</b> (ligne 46 moins ligne 61—inscrire le résultat en page 4)			62



Attach all required information slips, receipts, schedules and statements to the top of this page.

## Canada Pension Plan Contribution on Self-Employed Earnings (Guide item 19)

	\$	C
Contributory Self-Employed Earnings		
Add: Contributory earnings from employment from Box C or Box I of T4 slips		
<b>Equals: Total Contributory Earnings</b>		
Subtract: Basic Canada Pension Plan Exemption of \$1,400		
<b>Equals: Earnings Subject to Contribution (maximum \$13,300)</b>		
Required Contribution (3.6% of 'Earnings Subject to Contribution': maximum \$478.80)		
Subtract: Contributions through employment (from T4 slips)		
		<b>X 2 =</b>
<b>Canada Pension Plan Contribution Payable on Self-Employed Earnings</b> (Please enter this amount on line 26 on page 2 and also on line 68 on page 4.)		

## Unemployment Insurance Benefit Repayment Payable (Guide item 46)

	\$	C
Unemployment Insurance benefits from line 13 on page 1		
Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 39 on page 2		
<b>Net Unemployment Insurance benefits received in the year</b>		
Net Income from line 41 on page 2		
Subtract: Base Amount		
<b>Net Income in excess of Base Amount (if negative, enter zero)</b>		
<b>Unemployment Insurance Benefit Repayment Payable—30% of Amount (A) or (B), whichever is less.</b> (Please enter this amount on line 58 on page 2 and also on line 69 on page 4.)		

## Calculation of Federal Political Contribution Tax Credit (Guide item 54)

	\$	C
Total Federal Political Contributions (attach receipts) (Please enter this amount also on line 960 on page 4.)		
Allowable credit—75% of first \$100 of 'Total Federal Political Contributions', credit is		
50% of next \$450 of 'Total Federal Political Contributions', credit is		
33 1/3% of amount of 'Total Federal Political Contributions' exceeding \$550, credit is		
<b>Total Allowable Federal Political Contribution Tax Credit (maximum \$500) — (Please enter this amount on line 64 on page 4.)</b>		

## Self-Employment — You must file a Statement of Income and Expenses and a Balance Sheet with your return. (Guide item 18)

Enter amount of salary or wages paid in the year to spouse (if partnership, enter only your share)	\$	C	If you have employees, provide your Employer's Remittance Account Number
Business name of self-employment			
Business address of self-employment			
Type of business, profession or activity			
Indicate the principal product(s) mined, manufactured, sold (wholesale, retail) or services provided, giving the approximate percentage that the revenue from each is of the total revenue			
1.	%	2.	%
Product or service		Product or service	
3.	%	Product or service	
Names of partners, if any			
If farming, location of farm headquarters	Total acreage	Cultivated acreage	

Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

3

## Cotisation au Régime de pensions du Canada sur les gains d'un travail indépendant (Guide, n° 19)

	\$	¢
Gains cotisables d'un travail indépendant		
Moins: Gains cotisables d'un emploi selon case C ou case I des feuillets T4		
Total des gains cotisables		
Moins: Exemption de base de \$1,400 en vertu du Régime de pensions du Canada		
= Gains assujettis à la cotisation (maximum \$13,300)		
Cotisation requise (3.6% des «Gains assujettis à la cotisation»: maximum \$478.80)		
Moins: Cotisations d'employé (selon feuillets T4)		
		X 2 =
Cotisation au Régime de pensions du Canada à payer sur les gains d'un travail indépendant (inscrire ce montant à la ligne 26, page 2 et à la ligne 68, page 4)		

## Remboursement exigible de prestations d'assurance-chômage (Guide, n° 46)

	\$	¢
Prestations d'assurance-chômage selon ligne 13, page 1		
Moins: Prestations remboursées, s'il y a lieu, au cours de l'année (joindre reçu officiel «État des prestations remboursées» et inscrire à la ligne 39, page 2)		
Prestations d'assurance-chômage nettes reçues au cours de l'année		(A)
Revenu net selon ligne 41, page 2		
Moins: Montant de base		24,570 00
Revenu net excédant le montant de base (si le montant est négatif, inscrire zéro)		(B)
Remboursement exigible de prestations d'assurance-chômage—30% du moins élevé de (A) et de (B).		
Inscrire ce montant à la ligne 58, page 2 et à la ligne 69, page 4.)		

## Calcul du crédit d'impôt pour contributions politiques fédérales (Guide, n° 54)

	\$	¢
Total des contributions politiques fédérales (joindre les reçus)		
Inscrire ce montant à la ligne 960, page 4.)		
Crédit admissible — 75% de la première tranche de \$100 du «Total des contributions politiques fédérales» donne un crédit de		
50% de la tranche suivante de \$450 du «Total des contributions politiques fédérales» donne un crédit de		
33 1/3% du montant du «Total des contributions politiques fédérales» qui excède \$550 donne un crédit de		
Total du crédit d'impôt admissible pour contributions politiques fédérales (maximum \$500) — (Inscrire ce montant à la ligne 64, page 4.)		

## Travail indépendant — Vous devez joindre à votre déclaration un état des revenus et dépenses, ainsi qu'un bilan (Guide, n° 18).

Inscrivez le salaire versé au conjoint au cours de l'année (s'il y a société, n'inscrivez que votre part)	\$	¢	Si vous avez des employés, inscrivez votre numéro de compte de versements d'employeur	
Assurance sociale				
Adresse de l'entreprise				
Nature d'entreprise, de profession ou d'activité				
Inscrivez les principaux produits extraits, fabriqués, vendus (en gros, au détail) ou les services fournis et indiquez le pourcentage approximatif du revenu tiré de chacun d'eux par rapport au revenu total	1.	%	2.	%
	Produit ou service		Produit ou service	
Part des associés, s'il y a lieu				
Emplacement principal de la ferme, s'il y a lieu			Superficie totale	Superficie cultivée



# 4 Summary of Tax and Credits There are two methods of tax calculation (see Guide item 51).

Taxable Income from line 62 on page 2 \$ \_\_\_\_\_

\$

Federal Tax Payable from Tax Table in Guide or from line 63 on Schedule 1

63

Subtract: Federal Political Contribution Tax Credit from calculation on page 3

64

Federal Tax Payable Before Business Investment Tax Credit

Subtract: Business Investment Tax Credit from form T2038(IND.) (Guide item 55)

65

Federal Tax Payable Before Employment Tax Credit

Subtract: Employment Tax Credit Claimed from form T2208 (Guide item 56)

66

**Net Federal Tax Payable**

Add: Ontario Tax Payable from Tax Table in Guide or from line 67 on Schedule 1

67

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3

68

Unemployment Insurance Benefit Repayment Payable from page 3 (Guide item 46)

69

 Net Current Year  
Employment Credits

**Total Payable 70**
**959** \$ \_\_\_\_\_

\$

C

Total Federal Political Contributions

Total tax deducted per information slips

71

•

**960** \$ \_\_\_\_\_

Ontario Tax Credits (Guide item 68)

74

•

Tax Adjustments

**961** \$ \_\_\_\_\_

Canada Pension Plan Overpayment (Guide item 19)

75

•

Foreign Taxes Paid

**962** \$ \_\_\_\_\_

Unemployment Insurance Overpayment (Guide item 20)

76

•

Net Foreign Income

**963** \$ \_\_\_\_\_

Amounts paid by instalments

77

•

Child Tax Credit (from Schedule 10)

78

•

Total Investment in Qualified Property

**Total Credits**
**958** \$ \_\_\_\_\_

Please enter this difference in applicable space below.

A difference of less than \$1.00 is neither charged nor refunded

**964** \$ \_\_\_\_\_

**965** \$ \_\_\_\_\_

**966** \$ \_\_\_\_\_

Refund 79

Balance Due 80

**Amount Enclosed**

 Please attach cheque or money order payable to  
the Receiver General. Do not mail cash.  
Payment is due not later than April 30, 1982.

 If taxpayer is deceased,  
please give date of death

**967** \_\_\_\_\_

Day Month Year

**975** \_\_\_\_\_

 Name and address of any individual or firm, other than the taxpayer,  
who has prepared this return for compensation.

Name

Address

Telephone

 I hereby certify that the information given in this return and in  
documents attached is true, correct and complete in every respect  
and fully discloses my income from all sources.

Please sign here

Date

Telephone

 Form authorized and prescribed by order of the Minister of National Revenue for  
purposes of Part I of the Income Tax Act, Part I of the Canada Pension Plan and  
Part VIII of the Unemployment Insurance Act, 1971.

It is a serious offence to make a false return.

Canadian Human Rights Act Federal Information Bank number 15605



\$ C

63

64

65

---

66

67

68

69

Total à payer 70



Impôt total retenu selon feuillets de renseignements 71

Crédits d'impôt de l'Ontario (Guide, n° 68) 74 •

Païement en trop au Régime de pensions du Canada

(Guide, nº 19) 75

Païement en trop d'assurance-chômage (Guide, n°20) 76 •



Montant payé par acomptes 77 •

Crédit d'impôt pour enfants (Annexe 10) 78 •

⊙

[illegible]

Inscrire la différence dans l'espace approprié ci-dessous



Une différence de moins de \$1 n'est ni exigée ni remboursée.

Remboursement 79 • Solde dû 80



	Somme jointe	
--	--------------	--



Receveur général. Ne pas envoyer d'espèces

\_\_\_\_\_  
 Jour      Mois      Année

J'atteste par les présentes que les renseignements donnés dans cette déclaration et dans tous documents ci-joints sont vrais, exacts et complets sous tous les rapports et révèlent la totalité de mes revenus de toutes provenances.

Signer ici

Date \_\_\_\_\_

Téléphone

Faire une fausse déclaration constitue une infraction grave.

285

**Schedule 1—Detailed Tax Calculation** (Guide item 52)**Federal Income Tax**

Federal Income Tax on Taxable Income—Use the '1981 Rates of Federal Income Tax' below.

Taxable Income from line 62 on page 2 of your return	\$	¢	\$	¢	\$
On the first			tax is		
On remaining			tax at	% is	
Total Federal Income Tax on Taxable Income					

Add: Tax Adjustments (Guide items 38 and 52B; please specify)

**961 \***

Total

Subtract: Federal Dividend Tax Credit—25% of Taxable amount of dividends from taxable Canadian corporations (line 14 on page 1 of your return), not to exceed 'Total' above

**Basic Federal Tax****Subtract: Federal Tax Reduction**

If the 'Basic Federal Tax' is less than \$200, the reduction is the amount of 'Basic Federal Tax';

if the 'Basic Federal Tax' is between \$200 and \$2,222, the reduction is \$200;

if the 'Basic Federal Tax' is over \$2,222, the reduction is 9% of 'Basic Federal Tax'—maximum \$500.

**Federal Tax**

Subtract: Federal Foreign Tax Credit—Make separate calculation for each foreign country. (Guide item 52D)

(a) Income or Profits Tax paid to a foreign country

**962 \***

(b) Net Foreign Income <b>963 *</b>	\$	¢	'Federal Tax' plus any Dividend Tax Credit	\$	¢	=
Net income (line 41) less any capital losses of other years allowed (line 60) and interest, dividends and capital gains deduction (line 51)						

Deduct (a) or (b) above, whichever is less

**Federal Tax Payable 63 \*****Ontario Income Tax** (Applicable to residents of Ontario on December 31, 1981)

If you were not a resident of Ontario on December 31, 1981 or if you had income from a business with a permanent establishment outside Ontario in 1981, refer to Guide item 52E.

Basic Ontario Income Tax—46% of 'Basic Federal Tax'

Subtract: Provincial Foreign Tax Credit from calculation on form T2036 (Guide item 52E)

**Ontario Tax**

Subtract: Ontario Tax Reduction—If your Taxable Income is \$1,874 or less, the reduction is equal to 'Ontario Tax'. If your Taxable Income is over \$2,058, the reduction is zero. If your Taxable Income is between \$1,874 and \$2,058, the reduction is calculated as:

$$\left( \frac{\$2,058 \text{ minus Taxable Income (from line 62)} \$}{\text{Divide by 2}} \right) =$$
**ONTARIO TAX PAYABLE 67 \****\*Please transfer the amounts of the items indicated by an asterisk (\*) to the identically numbered lines on page 4 of the return.***1981 Rates of Federal Income Tax**

Taxable Income	Tax	Taxable Income	Tax
\$ 992 or less	6%	\$ 17,847	\$ 3,411 + 25% on next \$ 3,966
992	\$ 59 + 16% on next \$ 991	21,813	4,402 + 28% on next 5,949
1,983	218 + 17% on next 1,983	27,762	6,068 + 32% on next 19,830
3,966	555 + 18% on next 1,983	47,592	12,414 + 36% on next 29,745
5,949	912 + 19% on next 3,966	77,337	23,122 + 39% on next 41,643
9,915	1,666 + 21% on next 3,966	118,980	39,363 + 43% on remainder
13,881	2,499 + 23% on next 3,966		



# Annexe 1 — Calcul détaillé de l'impôt (Guide, n° 52)

## Impôt fédéral sur le revenu

Impôt fédéral sur le revenu imposable — Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1981» ci-après.

	\$	¢	\$	¢	\$	¢
Revenu imposable (ligne 62, p. 2 de la déclaration)						
Sur les premiers			l'impôt est de			
Sur le reste			l'impôt à	% est de		
Total de l'impôt fédéral sur le revenu imposable						
Autre: Rajustements d'impôt (Guide, n°s 38 et 52B; préciser)						
					<b>961 *</b>	
					Total	

Autre: Dégrèvement fédéral pour dividendes — 25% du montant imposable des dividendes de corporations canadiennes imposables (ligne 14, page 1 de votre déclaration), jusqu'à concurrence du «Total» ci-dessus

## Impôt fédéral de base

### Autre: Réduction d'impôt fédéral

Si l'«Impôt fédéral de base» est inférieur à \$200, la réduction est égale à l'«Impôt fédéral de base».

Si l'«Impôt fédéral de base» se situe entre \$200 et \$2,222, la réduction est de \$200.

Si l'«Impôt fédéral de base» dépasse \$2,222, la réduction est de 9% de l'«Impôt fédéral de base» (maximum \$500).

## Impôt fédéral

Autre: Dégrèvement fédéral pour impôt étranger — Faire un calcul distinct pour chaque pays étranger (Guide, n° 52D)

a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger			<b>962 *</b>	
b) Revenu étranger net	<b>963 *</b>	¢	«Impôt fédéral» \$	¢
Revenu net (ligne 41) moins				
toute perte en capital admise d'autres années (ligne 60)				
et déduction pour intérêts, dividendes et gains en capital (ligne 51)				

Déduire le moindre de a) et b) ci-dessus

## Impôt fédéral à payer 63 \*

## Impôt sur le revenu de l'Ontario (s'applique aux résidents de l'Ontario le 31 décembre 1981)

Si vous n'étiez pas un résident de l'Ontario le 31 décembre 1981 ou si vous avez touché un revenu d'une entreprise qui avait un établissement permanent ailleurs qu'en Ontario en 1981, consultez le n° 52E du Guide.

## Impôt de base sur le revenu de l'Ontario — 46% de l'«Impôt fédéral de base»

Autre: Dégrèvement provincial pour impôt étranger selon formule T2036 (Guide, n° 52E)

## Impôt de l'Ontario

Autre: Réduction de l'impôt de l'Ontario — Si votre revenu imposable est de \$1,874 ou moins, la réduction est égale à l'«Impôt de l'Ontario». Si votre revenu imposable est supérieur à \$2,058, il n'y a aucune réduction. Si votre revenu imposable se situe entre \$1,874 et \$2,058, la réduction se calcule de la façon suivante:

$$\left( \frac{\$2,058 \text{ moins revenu imposable (ligne 62) \$}}{\text{Diviser par 2}} \right) =$$

## IMPÔT DE L'ONTARIO À PAYER 67 \*

Reporter les montants des lignes marquées d'un astérisque (\*) aux lignes portant les mêmes numéros en page 4 de la déclaration.

## Taux de l'impôt fédéral sur le revenu pour 1981

Revenu imposable	Impôt	Revenu imposable	Impôt
\$ 992 ou moins	6%	\$ 17,847	\$ 3,411 + 25% des \$ 3,966 suivants
992	\$ 59 + 16% des \$ 991 suivants	21,813	4,402 + 28% des 5,949 suivants
1,983	218 + 17% des 1,983 suivants	27,762	6,068 + 32% des 19,830 suivants
3,966	555 + 18% des 1,983 suivants	47,592	12,414 + 36% des 29,745 suivants
5,949	912 + 19% des 3,966 suivants	77,337	23,122 + 39% des 41,643 suivants
9,915	1,666 + 21% des 3,966 suivants	118,980	39,363 + 43% du reste
13,881	2,499 + 23% des 3,966 suivants		



**Schedule 2—Summary of Dispositions of Capital Property in 1981** (Guide item 16)**Particulars of Current Year Dispositions** (If space below is insufficient, please attach statement.)

*Note: Losses arising on the disposal of shares of, or debts owing by, a Canadian-controlled private corporation should not be claimed on this schedule. (See Guide item 27.)*

**Canadian Securities** (Guide item 16E)

Shares	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (re dispositions)	(5) Gain (or loss) (Col. 2 less Col. 3 and 4)
No. of shares	Name of corporation and class of shares	\$	¢	\$	¢
Total Proceeds <b>977</b>				Net Gain (or loss) <b>978</b>	

- If any of the above shares are those of a private Canadian corporation, check here ☐ **968**
- Bonds, Debentures, Promissory Notes, etc.

Face value	Maturity date	Name of Issuer	Gain (or loss)
Total Proceeds <b>979</b>			Net Gain (or loss) <b>980</b>

**Other Securities and Properties** (Guide item 16F)

Shares	Name of corporation and class of shares	Gain (or loss)
No. of shares		
Total Proceeds <b>981</b>		Net Gain (or loss) <b>982</b>

Real Estate and Depreciable Property—Do not include losses on depreciable property

Address or legal description	Gain (or loss)
Total Proceeds <b>983</b>	Net Gain (or loss) <b>984</b>

- If (any of) the above property(ies) was (were) acquired before Valuation Day, check here ☐ **956**
- If (one of) the above property(ies) was your Principal Residence, check here ☐ **957**

Bonds, Debentures, Promissory Notes and Other Properties

Face value	Maturity date	Name of Issuer	Gain (or loss)
Total Proceeds <b>985</b>			Net Gain (or loss) <b>986</b>

**Personal Use Property** (full description)

	Gain only <b>987</b>
--	----------------------

**Listed Personal Property** (full description)

	Net Gain only <b>988</b>
--	--------------------------

NOTE: Net Listed Personal Property

Subtract: Unapplied Listed Personal Property Losses from other years

Losses may only be applied against Listed Personal Property Gains.

**Information Slips — Capital Gains** (or losses, where applicable)

T3 Supplementaries—"Capital Gains"

T3 Supplementaries—"Insurance Segregated Fund Losses"

T4PS Supplementaries—"Capital Gains (or Losses)"

T5 Supplementaries—"Capital Gains Dividends"

T600C—Cash Bonus Payment Canada Saving Bonds (Guide item 9)

Net Gain (or loss) **989 (A)** **990 (B)** (A) + (B) =Reserves—Add: Amount (if any) of 1980 Reserve (Guide item 16G) **991**

Total of all net gains (or losses) in Column (5)

Subtract: Amount (if any) of 1981 Reserve (Guide item 16G) **992**

Total Capital Gain (or loss)

**Taxable Capital Gains (Allowable Capital Losses)** One-half of the above 'Total Capital Gain (or loss)'

(Please enter this amount on line 17 on page 1 of your return. If a loss, the amount to be entered on page 1 of your return must not exceed \$2,000.)

# Annexe 2—Sommaire des dispositions de biens en immobilisations en 1981 (Guide, n° 16)

**Détail des dispositions de l'année courante** (Si l'espace ci-dessous est insuffisant, annexer un état.)

Remarque: Ne pas déclarer ici les pertes résultant de la disposition d'actions ou de créances d'une corporation dont le contrôle est canadien. (Guide, n° 27)

		(1) Année de l'acquisition	(2) Produit de la disposition	(3) Prix de base rajusté	(4) Débours et dépenses (concernant les dispositions)	(5) Gain (ou perte) (Col. 2 moins col. 3 et 4)
<b>Titres canadiens</b> (Guide, n° 16E)						
Actions	Raison sociale et catégorie d'actions		\$	\$	\$	\$ Gain (ou perte) \$
Nombre d'actions						
Produit total		<b>977</b>				<b>978</b>
S'il y a ci-dessus des actions d'une corporation privée canadienne, cocher <input type="checkbox"/> <b>968</b>						
Obligations, débetures, billets à ordre, etc.						
Valeur nominale	Date d'échéance	Nom de l'émetteur				Gain (ou perte)
Produit total		<b>979</b>				<b>980</b>
<b>Autres titres et biens</b> (Guide, n° 16F)						
Actions	Raison sociale et catégorie d'actions					Gain (ou perte)
Nombre d'actions						
Produit total		<b>981</b>				<b>982</b>
Biens immeubles et biens amortissables—Ne pas inclure les pertes sur biens amortissables						
Adresse ou désignation officielle						Gain (ou perte)
Produit total		<b>983</b>				<b>984</b>
Si l'un ou plusieurs des biens décrits ci-dessus ont été acquis avant le Jour de l'évaluation, cocher <input type="checkbox"/> <b>956</b>						
Si l'un des biens décrits ci-dessus était votre résidence principale, cocher <input type="checkbox"/> <b>957</b>						
Obligations, débetures, billets à ordre et autres biens						
Valeur nominale	Date d'échéance	Nom de l'émetteur				Gain (ou perte)
Produit total		<b>985</b>				<b>986</b>
Biens à usage personnel (description précise)						
						Gain seulement <b>987</b>
Biens personnels désignés (description précise)						
						Gain net seulement <b>988</b>
MARQUE: Les pertes nettes sur des biens personnels désignés ne peuvent être déduites que des gains sur des biens personnels désignés.						
Soustraire: Pertes sur biens personnels désignés non déduites des années antérieures						
Gain net (ou perte nette)		<b>989</b> (A)		<b>990</b> (B)		(A) : (B) =
Réserve—Ajouter: Montant (s'il y a lieu) de la réserve de 1980 (Guide, n° 16G)						
						<b>991</b>
<b>Total de tous gains nets (ou pertes nettes) de la colonne (5)</b>						
Soustraire: Montant (s'il y a lieu) de la réserve de 1981 (Guide, n° 16G)						<b>992</b>
<b>Total du gain (ou de la perte) en capital</b>						
<b>Gains en capital imposables (pertes en capital déductibles)</b> —La moitié du « Total du gain (ou de la perte) en capital » ci-dessus						
Inscrire à la ligne 17, page 1 de votre déclaration. Dans le cas d'une perte, le montant en page 1 de votre déclaration ne doit pas dépasser \$2,000.						



**Schedule 3—Eligible Deductions Transferred from Spouse** (Guide item 44)

- For use if you are claiming deductions which are transferable from your spouse.

**A—Details of Spouse's Income**

	\$	¢	\$
Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see Guide item 40)	1		
Subtract: Interest on money borrowed to earn eligible income	2		
	3		◇
Pension income eligible for the pension income deduction			4
Old Age Security Pension			5
All other income—please specify			
	6		◇
Total Income			7
Subtract: Deductions from Total Income (please specify)— <i>Do not include 'Claim for Personal Exemptions', 'Other deductions from Net Income' or 'Interest on money borrowed to earn eligible income' (line 2 above).</i>			
	8		◇
Spouse's Net Income			9

Is your spouse filing a 1981 Income Tax return? Yes ☐ No ☐ If 'No', attach your spouse's information slips.

**B—Calculation of Eligible Deductions Transferred**

Spouse's Age Exemption—If your spouse was 65 years of age or over, provide your spouse's date of birth and claim \$1,980

Spouse's Date of Birth	Day	Month	Year	10
Interest, Dividends and Capital Gains Deduction—claim the amount on line 3 or \$1,000, whichever is less				11
Pension Income Deduction—claim the amount on line 4 or \$1,000, whichever is less				12
Deduction if your spouse was totally blind at any time in the year or was, throughout any 12 month period ending in the year, necessarily confined for a substantial period of time each day to a bed or wheelchair, claim \$1,980				13
Spouse's Education Deduction—if your spouse was a student in full-time attendance at a designated educational institution in a qualified educational program, claim \$50 for each month of attendance and attach your spouse's completed form T2202 or T2202A				14
Total Deductions (add lines 10 to 14 inclusive)				15
Subtract: Spouse's Net Income (from line 9)	16			
Less: Spouse's Basic Personal Exemption claim \$3,170	17			
Excess (line 16 minus line 17)—if line 17 is greater than line 16, enter zero	18		◇	
Eligible Deductions Transferred (line 15 minus line 18)—Please enter this amount on line 55 on page 2 of your return				19



**Annexe 3—Transfert de déductions admissibles entre conjoints** (Guide, n° 44)

À utiliser si vous demandez des déductions transférables de votre conjoint.

**1—Détails sur le revenu du conjoint**

	\$	C	S	C
Dividendes admissibles provenant de corporations				
Revenus en intérêts admissibles et gains en capital imposables admissibles (Guide, n° 40)	1			
Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu admissible	2			
	3			
Revenu de pensions donnant droit à la déduction pour revenu de pensions		4		
Pension de sécurité de la vieillesse		5		
Tous autres revenus—préciser				
	6			
Revenu total		7		
Soustraire: Déductions du revenu total (préciser)— <i>Ne pas inclure «Demande d'exemptions personnelles», ni «Autres déductions du revenu net», ni «Intérêts sur l'argent emprunté pour gagner un revenu admissible» (ligne 2 ci-dessus).</i>				
	8			
Revenu net du conjoint		9		

Votre conjoint produit-il une déclaration d'impôt sur le revenu pour 1981? Oui ☐ Non ☐

Si «non», annexer ses feuillets de renseignements.

**2—Calcul du transfert des déductions admissibles**

Exemption en raison d'âge du conjoint—si votre conjoint avait 65 ans ou plus,

inscrivez sa date de naissance et déduisez \$1,980

Date de naissance du conjoint	Jour	Mois	Année	
				10
Déduction pour intérêts, dividendes et gains en capital—déduire le montant à la ligne 3 jusqu'à concurrence de \$1,000				11
Déduction relative au revenu de pensions—déduire le montant à la ligne 4 jusqu'à concurrence de \$1,000				12
Déduction accordée si votre conjoint était complètement aveugle à une date quelconque de l'année ou a été, pendant toute période de douze mois se terminant au cours de l'année, dans l'obligation de garder le lit ou de demeurer dans un fauteuil roulant pendant de longues périodes chaque jour—déduire \$1,980				13
Déduction relative aux études du conjoint—si votre conjoint suivait à plein temps un programme de formation admissible dans un établissement désigné, déduire \$50 par mois de fréquentation				14
Rejoignez la formule T2202 ou T2202A remplie de votre conjoint				15
Total des déductions (additionner les lignes 10 à 14 incl.)				15
Soustraire: Revenu net du conjoint (ligne 9)				16
Moins: Exemption personnelle de base du conjoint inscrire \$3,170				17
Excédent (ligne 16 moins ligne 17)—si la ligne 17 est supérieure à la ligne 16, inscrivez 0				18
Transfert de déductions admissibles (ligne 15 moins ligne 18)—Inscrire ce montant à la ligne 55, page 2 de votre déclaration				19

**Schedule 4—Statement of Investment Income** (Guide items 8 to 13)

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statement

**A—Taxable Amount of Dividends from Taxable Canadian Corporations** (from Boxes H and I on T3 slips or Boxes B and F on T5 slips)

Include amounts credited through banks, trust companies, brokers and estates.

**1. Dividends Eligible for Interest, Dividends and Capital Gains Deduction—do not**  
include dividends received from a corporation not dealt with at arm's length (Guide item 40)

\$ C \$

Total dividends eligible for interest, dividends and capital gains deduction (area E below)

**2. Dividends Not Eligible for Interest, Dividends and Capital Gains Deduction—**  
include dividends received from a corporation not dealt with at arm's length (Guide item 40)

Total dividends not eligible for interest, dividends and capital gains deduction

Taxable Amount of Dividends from Taxable Canadian Corporations (Enter this amount on line 14 on page 1 of return)

**B—Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction**

Interest—Bonds, from Trust, Bank or other Deposits (specify)

Interest from Mortgages, Notes and other

Securities (except interest received from a related  
person and from a partnership by a partner)

Eligible Annuity Payments (Guide item 10)

Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction (area E below)

**C—Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction**

Other Canadian Investment Income (specify)

Interest and Other Investment

Income from Foreign Sources

Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction

Total Interest and Other Investment Income (Total of amounts (B) and (C)—enter on line 15 on page 1 of your return)

**D—Carrying Charges** (Guide item 28A)

Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains Deduction

Interest on money borrowed to earn other Investment Income

Management or Safe Custody Fees

Safety Deposit Box Charges

Accounting Fees

Investment Counsel Fees

Other (please specify)

Total Carrying Charges (Enter this amount as 'Other deductions' on line 39 on page 2 of your return)

**E—Calculation of Interest, Dividends and Capital Gains Deduction** (Guide item 40)

Total dividends eligible for interest, dividends and capital gains deduction (amount (A) above)

Total interest from Canadian sources eligible for interest, dividends and capital gains deduction (amount (B) above)

Eligible Taxable Capital Gains

One-half of the Gains included in the amounts on lines 978, 980 and in amount (A) in the "Information Slips"  
area on Schedule 2 (for the purpose of this calculation, capital losses should be excluded from these amounts)

Total of above three amounts

Subtract: Interest on money borrowed to earn income eligible for this deduction (Guide item 28A)

Net amount eligible for interest, dividends and capital gains deduction

Interest, Dividends and Capital Gains Deduction (Enter \$1,000 or amount (F), whichever is less, on line 51 on page 2 of your return)







- Parent Status**
- (Check (✓) the applicable box)

1 ☐ Working Mother  
(deductible from mother's  
income only)

2 ☐ Father who was single, a widower, divorced or separated (see 'C-Father Limitation' below)

3 ☐ Father whose wife was infirm  
or in an institution (see 'C-Father  
Limitation' below)

### Children for whom expenses are claimed

Claim only for a child born in 1967 or later unless the child was infirm.

Name of child

Date of birth of child  
Day Month Year

*If born earlier than 1967,  
state nature of infirmity*

*If expenses relate to stay  
boarding school or camp,  
state number of weeks st*

### Payments for care of the children listed

**Do not** include payments made to a relative born in 1960 or later or payments made to a person claimed as a dependant by you or by your spouse. For details below of individuals or organizations to whom payments were made. ***\*If payments were made to a boarding school or camp, do not include any part of such payments that is in excess of \$30 per week per child.***

Name	Address	Individual's Social Insurance Number	\$

### #Total Payments

### Limitations on amounts that may be claimed as a deduction

**A—Income Limitation—Earned Income** (the sum of your income from employment, including tips and gratuities; net self-employed income, excluding losses; adult training allowances, taxable portion of scholarships, bursaries, fellowships and other similar awards, and net research grants)

2/3 of the above Earned Income is: **Limitation A**

**B — Family Limitation—\$1,000 x the number of children listed above-maximum \$4,000**

**Subtract:** In the case of a working mother, any amount claimed by her husband in respect of a period when she was infirm or in an institution

### Limitation B

**C — Father Limitation**—Applicable to a father who was single, a widower, divorced or *separated pursuant to a written agreement or a court order*, and who had custody and control of the children, or to a father whose wife was infirm or in an institution for a period of not less than two weeks. If the wife was infirm a certificate from the attending physician must be attached stating the duration of the infirmity.

\$30 x the number of children listed above—maximum \$120

Multiply by the number of weeks wife was infirm or in an institution or father was single, a widower, divorced or separated

### Limitation C

## Allowable deduction for child care expenses

Claim the **least** of: 'Total Payments', or  
Limitation A, or  
Limitation B, or  
Limitation C (if applicable).

**Allowable deduction** (Please enter this amount on line 37 on page 2 of your return)

## Annexe 5—Frais de garde d'enfants (Guide, n° 26)

vous ne pouvez déduire de frais de garde d'enfants que si vous déclarez un revenu d'emploi, un revenu d'un travail indépendant, des allocations de formation des adultes, une subvention de recherches ou une subvention semblable.

Les frais de garde doivent avoir été supportés et payés en 1981 pour la garde d'enfants au Canada. Les personnes qui vivent à l'étranger et *qui sont considérées comme des résidents du Canada* peuvent également avoir droit à la déduction des frais de garde d'enfants.

est pas nécessaire de joindre les reçus à la déclaration, mais il faut pouvoir les produire sur demande.

Vous ne pouvez déduire dans cette annexe la pension alimentaire, l'allocation de séparation ou celle d'entretien des enfants versée à votre conjoint après la séparation. (Guide, n° 28E)

ation du père ou de la mère (Cocher (✓) la case appropriée.)

☐ **Mère qui travaille**  
(déductibles seulement du  
revenu de la mère)

2

☐ Père célibataire,  
veuf, divorcé ou séparé  
(Voir «C—Limite: père»)

3

Père dont la femme était atteinte d'incapacité ou a séjourné dans un établissement  
(Voir «C—Limite: père»)

## Ants visés par la déduction

declarer que les enfants nés en 1967 ou après, à moins qu'ils n'aient été infirmes.

de l'enfant

Date de naissance de l'enfant  
Jour Mois Année

*Jou*

Moi

Année

*S'il est né avant 1967,  
indiquer la nature  
de l'infirmité.*

*Si les frais ont trait à un séjour dans un pensionnat ou une colonie de vacances, indiquer le nombre de semaines passées à cet endroit*

### Primes versées pour la garde des enfants visés par la déduction

pas compter les sommes versées à un parent né en 1960 ou après, ni les sommes versées à une personne déclarée à charge par vous ou votre conjoint.  
 Sur ci-après les précisions sur les organisations ou les particuliers auxquels vous avez effectué de tels paiements. **\*Si les sommes ont été versées à un pensionnat ou à une colonie de vacances, ne pas inscrire plus de \$30 par semaine, par enfant.**

Adresse

No d'assurance sociale du particulier

Somme

\*Total des paiements

### rites des montants déductibles

Revenu—Revenu gagné (le total de vos revenus d'emploi, y compris pourboires et gratifications; revenu net d'un travail indépendant, pertes exclues; allocations de formation des adultes; partie imposable de bourses d'études, d'entretien ou de perfectionnement (*fellowship*) ou d'autres allocations du même genre, ainsi que les montants nets de subventions de recherches)

•

1

6

Q

## 2/3 du «Revenu gagné» Limite A

-limite: famille—\$1,000 x nombre d'enfants inscrits ci-dessus—maximum \$4,000

**Moins:** Dans le cas d'une mère qui travaille, tout montant déduit par son mari à l'égard d'une période où elle était atteinte d'incapacité ou a été dans un établissement

### Limite B

— **époux :** père — S'applique à un père célibataire, veuf, divorcé ou *séparé aux termes d'un accord écrit ou d'une ordonnance du tribunal* qui assurerait la garde et la surveillance des enfants, ou à un père dont la femme a été atteinte d'incapacité ou a séjourné dans un établissement pendant une période d'au moins 2 semaines. Dans le cas d'une incapacité, annexer un certificat délivré par le médecin traitant, ce certificat devant indiquer la durée de l'incapacité.

Multiplier par le nombre de semaines d'incapacité de la femme ou de son séjour dans un établissement ou le nombre de semaines pendant lesquelles le père était célibataire, veuf, divorcé ou séparé.

1

### Limite C

### Intant déductible pour frais de garde d'enfants

réduire le moins élevé des montants suivants: Le «Total des paiements»,  
la limite A,  
la limite B ou  
la limite C (s'il y a lieu)

Montant déductible (Inscrire ce montant à la ligne 37, page 2 de votre déclaration)



**Schedule 6—Additional Personal Exemptions** (Guide items 31 to 36)**For use if you are claiming:**

- (a) equivalent to married exemption, or
- (b) exemption for dependants other than spouse and children.
- **Net income** of your dependants includes Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance, Canada or Quebec Pension Plan benefits and Unemployment Insurance benefits:
- If you are claiming dependants who did not reside in Canada, you must complete and attach form T1E-NR obtainable from any District Taxation Office.
- If you were married and not separated from your spouse you cannot claim the Equivalent to Married Exemption.
- Ensure that the applicable Family Allowance payments in respect of each dependant claimed are reported on line 12 on page 1 of your return.

**Equivalent to Married Exemption**

Single, divorced, separated or widow(er) and supported a relative in 1981

If your marital status changed in 1981, please give date of change

Day

Month

Exemption may be claimed for a relative living with you and who was wholly dependent on you, or on you and others. (You may claim here **only** if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dwelling where the dependant resided? Yes ☐ No ☐Did you reside in the dwelling where the dependant resided? Yes ☐ No ☐

The answer to both of the above questions must be 'Yes' to claim this exemption.

If applicable, check ☒ and claim item 1 or 2.☐ 1. Supported relative whose net income was not over \$490. \* Provide 'Details of Depend' below and claim \$2,780.☐ 2. Supported relative whose net income was over \$490 but not over \$3,270.

\$	3,270	00	c
----	-------	----	---

Subtract: dependant's net income

\* Provide 'Details of Depend' below and claim

\*Details of Depend

Name \_\_\_\_\_ Relationship to you \_\_\_\_\_  
 Address \_\_\_\_\_ Date of birth \_\_\_\_\_  
 Day Month Year

**Exemption for Other Dependants Resident in Canada**

- (A) Parents, Grandparents, Brothers or Sisters (including in-laws)  
 (B) Aunts or Uncles (including in-laws)

Provide details below and claim actual amount spent in 1981 in support of each dependant but not exceeding the allowable maximum determined according to the dependant's age and net income, as follows:

**Born in 1964 or later** —If net income was not over \$2,090, maximum claim is \$590.  
 —If net income was over \$2,090 but not over \$3,270, maximum claim is \$590 **minus one-half** the amount by which the net income exceeds \$2,090.

**Born in 1963 or earlier**—If net income was not over \$2,180, maximum claim is \$1,090.  
 —If net income was over \$2,180 but not over \$3,270, maximum claim is \$1,090 **minus** the amount by which the net income exceeds \$2,180.

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for (a) a dependant born in 1959 or earlier who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed the equivalent to married exemption.

Dependants  
(1) Family or Last Name

Usual First Name

Address

Date of Birth  
Day Month YearRelationship  
to you\*Net  
income  
in 1981  
\$Amount spent  
by you in  
support of  
dependant  
\$If born in 1959  
or earlier state whether  
infirm or state school  
attended

(2) Family or Last Name

Usual First Name

Address

\*Includes Old Age Security and Guaranteed Income Supplement for dependants born in 1916 or earlier. If not received, state reason:

**Exemption for Other Dependants Not Resident in Canada**—Attach a completed form T1E-NR (Guide item 35)

**Total of Additional Personal Exemptions** (Please enter this amount on line 44 on page 2 of your return)



# Annexe 6—Exemptions personnelles supplémentaires (Guide, nos 31 à 36)

## Utiliser si vous demandez :

- a) l'équivalent de l'exemption de marié(e) ou
- b) une exemption pour des personnes à charge autres que le conjoint et les enfants.
- Le revenu net des personnes à votre charge comprend la pension de sécurité de la vieillesse, le supplément de revenu garanti et l'allocation de conjoint, les prestations du Régime de pensions du Canada ou du Régime de rentes du Québec et les prestations d'assurance-chômage.
- Si vous déclarez des personnes à charge qui ne résidaient pas au Canada, vous devez remplir et annexer la formule T1E-NR, que vous pouvez vous procurer à votre bureau de district d'impôt.
- Une personne mariée non séparée de son conjoint ne peut demander l'équivalent de l'exemption de marié(e).
- Assurez-vous d'inscrire à la ligne 12, page 1 de votre déclaration, les allocations familiales pour chaque enfant déclaré à charge.

## Équivalent de l'exemption de marié(e)

### Divorcé(e), séparé(e) ou veuf (veuve) et soutien d'un parent en 1981

Si votre situation de famille a changé en 1981, veuillez indiquer la date du changement

Vous pouvez demander l'exemption à l'égard d'un parent qui habitait avec vous et qui était entièrement à votre charge ou à votre charge et à la charge d'autres personnes. (Vous ne pouvez demander une exemption que s'il a été convenu que personne d'autre ne demanderait pour la même personne à charge ou relativement au même logement.) Si l'adresse d'une personne à charge différerait de la vôtre au cours de l'année scolaire, donnez son adresse habituelle pour la période de l'année où elle ne fréquentait pas l'école.

Prenez-vous le logement où demeurait la personne à charge? Oui ☐ Non ☐

Partagez-vous le logement où demeurait la personne à charge? Oui ☐ Non ☐

Pour demander cette exemption, vous devez répondre «Oui» aux deux questions.

Si applicable, cocher (✓) et demander le numéro 1 ou le numéro 2.

1. Soutien d'un parent dont le revenu net n'a pas dépassé \$490. \* Donner ci-après les «Précisions sur la personne à charge» et inscrire \$2,780.

2. Soutien d'un parent dont le revenu net se situait entre \$490 et \$3,270.

\$ \_\_\_\_\_ ¢ \_\_\_\_\_

3 270 00

Soustraire: Revenu net de la personne à charge

\* Donner ci-après les «Précisions sur la personne à charge» et inscrire

Précisions sur la personne à charge

Nom \_\_\_\_\_ Lien de parenté avec vous \_\_\_\_\_

Adresse \_\_\_\_\_ Date de naissance \_\_\_\_\_

Jour Mois Année

Exemption pour autres personnes (A) Père, mère, grands-parents, frères ou sœurs (et ceux du conjoint)

à charge résidant au Canada (B) Tantes ou oncles (et ceux du conjoint)

Donner ci-après les précisions demandées et déduire le montant réel dépensé en 1981 pour subvenir aux besoins de chaque personne à charge, sans dépasser le maximum autorisé d'après l'âge et le revenu net de la personne à charge, de la façon suivante:

Née en 1964 ou après—Si le revenu net n'était pas supérieur à \$2,090, la déduction maximale est de \$590.

—Si le revenu net se situait entre \$2,090 et \$3,270, la déduction maximale est de \$590 moins la moitié de la partie du revenu net qui dépasse \$2,090.

Née en 1963 ou avant—Si le revenu net n'était pas supérieur à \$2,180, la déduction maximale est de \$1,090.

—Si le revenu net se situait entre \$2,180 et \$3,270, la déduction maximale est de \$1,090 moins la partie du revenu net qui dépasse \$2,180.

Si quelqu'un d'autre a aidé à subvenir aux besoins d'une personne à charge inscrite ici, l'exemption globale demandée par vous et cette autre personne ne doit pas dépasser le montant maximal établi de la façon exposée ci-dessus. Aucune déduction ne peut être demandée ici pour a) une personne à charge née en 1959 ou avant qui n'est pas atteinte d'infirmité physique ou mentale (à moins que cette personne à charge ne soit un frère ou une sœur qui fréquente l'école ou l'université à plein temps) ou b) une personne à charge pour laquelle vous avez demandé l'équivalent de l'exemption de marié(e).

Personnes à charge	Nom de famille	Nom usuel	Adresse	Date de naissance			Lien de parenté avec vous	*Revenu net en 1981 \$	Somme que vous avez dépensée pour le soutien de la personne à charge \$	Si elle est née en 1959 ou avant, dites si elle était infirme ou indiquez l'école fréquentée
				Jour	Mois	Année				

\* Comprend la sécurité de la vieillesse et le supplément de revenu garanti pour les personnes à charge nées en 1916 ou avant. Si une telle personne n'en a pas reçu, indiquer la raison:

Exemption pour autres personnes à charge ne résidant pas au Canada—Annexer une formule T1E-NR remplie (Guide, no 35)

Total des exemptions personnelles supplémentaires (à inscrire à la ligne 44, page 2 de votre déclaration)

## Schedule 7—Statement of Real Estate Rentals (Guide item 14)

For the period \_\_\_\_\_ to \_\_\_\_\_

If space below is insufficient please attach a statement.

## Gross Rents

Address of Property

Gross Rents (Please enter this amount on line 83 on page 1 of your return)

## Expenses

## Property Taxes

## Maintenance and Repairs

## Interest

## Insurance

## Light, Heat and Water

Other—please specify \_\_\_\_\_

### Total Expenses

Subtract: Portion applicable to personal residence

**Expenses (Subtract from 'Gross Rents')**

Net Income before Capital Cost Allowance

Subtract: Capital Cost Allowance\*

**Net Income from Real Estate Rentals** (Please enter this amount on line 16 on page 1 of your return)

\* A loss may normally not be created nor increased by Capital Cost Allowance.

Do not claim Capital Cost Allowance for any property, or the portion thereof, in which you reside.

## Schedule 8—Capital Cost Allowance (Depreciation) (Guide items 14B and 15)

If space below is insufficient please attach a statement.

A farmer or fisherman may in certain circumstances claim Capital Cost Allowance (Depreciation) by a special "straight line" method. Full details are contained in the 1981 income tax guides for farmers and fishermen.

A person not using the "straight line" method, should complete the schedule below in accordance with the following notes:

- (a) Assets must be grouped into classes and the allowance is based on the cost of all assets in the class, less the amounts allowed in previous years as Capital Cost Allowance on the assets. Use a separate line for each prescribed class of property.

- (b) Do not include the cost of land in column (3).

- (c) The amount to be included in column (4) in respect of any asset disposed of should not exceed the 'Capital Cost' of the asset. If proceeds of disposition of a depreciable property exceed the greater of its capital cost of the property and its fair market value on December 31, 1971, this excess must be shown on Schedule 2.

- (d) Please attach statements giving details of the amounts entered columns (3) and (4) including the kind of asset and the cost or proceeds of disposal, as the case may be.

- (e) Please enter in column (6) the rate you wish to use, not exceeding the maximum rate prescribed, and apply that rate to the amount in column (5). The maximum rate need not be claimed if it is not to your advantage to do so.

[illegible]

If claiming Capital Cost Allowance on classes 31 and 32,  
enter the Certificate Number from form CMHC 1925.

Total





Premiums paid to non-government medical or hospital care plans—receipts are not required to be filed.

Name of plan

Period covered by claim

Total amount of premiums paid

**Total Medical Expenses** (Please enter this amount on line 48 on page 2 of your return and calculate the allowable portion.)

If the patient was other than a dependant who is included in your claim for personal exemptions

(Guide item 38), provide the following details concerning that person:

Name \_\_\_\_\_ Relationship to you \_\_\_\_\_

Address \_\_\_\_\_ Net income in 1981 \$ \_\_\_\_\_

## Schedule 10—Child Tax Credit (Guide item 57)

- Only the recipient (*usually the mother*) of Family Allowance for an eligible child may claim this credit.
- If you were single, separated, divorced or widowed at the end of 1981, enter zero at line 3 below.
- If you were married at the end of the year, the person you were married to must:
  - (a) enter his/her net income (*while married*) at line 3 below, and
  - (b) complete and sign the "Certification by Spouse".

Number of Eligible Children (from Box (F) on TFA1 slip) —attach copy of TFA1 slip 901 X\$261.00 1

### -Calculation of Family Income.

Calculation of Family Income		\$	¢
My Net Income (line 41 on page 2 of my return)	2		
My spouse's Net Income (line 41 on my spouse's return—if negative, enter zero)	3		
	4		
Add lines 2 and 3	4		
	5	23,470	00
Subtract: Family Income Base	5		
Family Income in excess of Base amount (If negative, enter zero)	6		

Enter: 5% of line 6 7

**Child Tax Credit** (Enter this amount on line 78 on page 4 of your return—if negative, enter zero)

line 1 minus line 7 8

### -Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date \_\_\_\_\_

**Signature**

I will ☐ will not ☐ be filing a 1981 Individual Income Tax Return.



## Annexe 10—Crédit d'impôt pour enfants (Guide, n° 57)

Nombre d'enfants admissibles (selon case (F) du feuillet TFA1) — joindre copie du feuillet TFA1 **901** X \$261.00 1

	Calculer 5% de la ligne 6	7
<b>Crédit d'impôt pour enfants</b> ( <i>Inscrire le résultat à la ligne 78, page 4 de votre déclaration—si le montant est négatif, inscrire zéro</i> )		
	Ligne 1 moins ligne 7	8

301



















Canada





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Impôt

# TAXATION STATISTICS

1984 EDITION

# STATISTIQUES FISCALES

EDITION 1984

Analyzing the Returns of  
INDIVIDUALS for the

**1982**

TAXATION YEAR and  
MISCELLANEOUS STATISTICS

Analyse des déclarations  
des PARTICULIERS pour  
L'ANNÉE D'IMPOSITION

**1982**

et STATISTIQUES DIVERSES









REVENUE CANADA, TAXATION  
REVENU CANADA, IMPÔT

# 1984

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# STATISTIQUES FISCALES

# DE 1984

Analyzing 1982 T1 Individual Tax Returns  
and  
Miscellaneous Statistics

Analyse des déclarations T1 d'impôt sur le revenu des particuliers pour 1982  
et  
statistiques diverses

THE HONOURABLE PERRIN BEATTY  
*Minister, Revenue Canada*

L'HONORABLE PERRIN BEATTY  
*Ministre, Revenu Canada*

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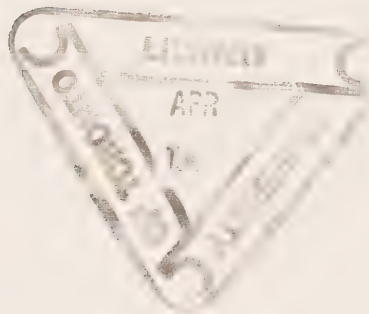
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REVENUE CANADA, TAXATION

REVENU CANADA, IMPÔT

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This report was prepared under the co-ordination of C. Pelletier, Personal Taxation Statistics Section.

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C. Pelletier de la section des Statistiques fiscales des particuliers a coordonné la préparation du présent rapport.

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Les données requises sont tirées des déclarations de l'échantillon et la transcription de ces données a été coordonnée par J. Dion de la section des Statistiques fiscales des particuliers. La transcription a été effectuée dans les centres fiscaux de Revenu Canada, Impôt: Ottawa, Shawinigan, Winnipeg, Surrey, Saint-Jean (T.-N.), Sudbury et Jonquière.

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# CONTENTS

INTRODUCTION .....	
--------------------	--

## PART 1 CONSISTING OF:

DESCRIPTION OF ITEMS AND TABLES IN PART 1 .....	
---	--

### SUMMARY TABLES OF INDIVIDUAL STATISTICS

Table 1	—Returns by 100 Selected Cities .....	30
Table 2	—All Returns by Income Classes .....	31
Table 3	—All Returns by Occupation .....	32
Table 4	—All Returns by Age and Sex .....	33

### BASIC TABLES OF INDIVIDUAL STATISTICS

Table 1	—General Statement by Province .....	33
Table 2	—All Returns by Income Classes .....	33
Table 2A	—Taxable Returns by Income Classes .....	63
Table 3	—All Returns by Occupation .....	83
Table 3A	—Taxable Returns by Occupation .....	93
Table 4	—All Returns by Age and Sex .....	113
Table 4A	—Taxable Returns by Age and Sex .....	123
Table 5	—All Returns by City or Place of Residence .....	133
Table 6	—All Returns by Marital Status, Dependants and Income .....	163
Table 6A	—Taxable Returns by Marital Status, Dependants and Income .....	173
Table 6B	—All Returns by Marital Status, Sex and Income .....	174
Table 7	—All Returns by Province and Income .....	174
Table 8	—All Returns by Province and Occupation .....	183
Table 8A	—Taxable Returns by Province and Occupation .....	183
Table 9	—All Returns by Province and Age .....	193
Table 9A	—Taxable Returns by Province and Age .....	193
Table 10	—All Returns by Age, Sex and Income .....	193
Table 11	—All Returns by Age, Sex and Occupation .....	203
Table 12	—All Returns by Occupation and Income .....	203
Table 13	—Distribution of Gross and Net Income by Province .....	213
Table 14	—All Returns by Personal Exemptions and Income Classes .....	213
Table 15	—All Returns with Allowed Child Care Expenses .....	223
Table 16	—All Returns with Taxable Capital Gains or Allowable Capital Losses .....	223
Table 17	—Child Tax Credit by Marital Status, Number of Children and Family Net Income Class .....	223
Table 18	—Child Tax Credit by Province and Family Net Income Class .....	233

## PART 2 CONSISTING OF:

DESCRIPTION OF TABLES IN PART 2 .....	24
---------------------------------------	----

### GEOGRAPHIC STATISTICS

Table 1	—All Returns by Counties or Census Divisions and Selected Localities .....	24
Table 2	—Additional Localities Not Tabulated Elsewhere .....	26

## PART 3 CONSISTING OF:

DESCRIPTION OF TABLES IN PART 3 .....	26
---------------------------------------	----

### HISTORICAL STATISTICS

Table 1	—Yearly Record of Returns Filed (1950-1982) .....	27
Table 2	—Yearly Distribution of Taxable Returns by Income (1950-1982) .....	27
Table 3	—Income Change by Sex and Age of Identical Individuals from 1981 to 1982 .....	27
Table 4	—Income Change by Sex and Age of Identical Individuals 1978 to 1982 .....	27
Table 5	—Income Change by Sex of Identical Individuals from 1981 to 1982 .....	27
Table 6	—Income Change by Sex of Identical Individuals from 1978 to 1982 .....	27

### MISCELLANEOUS STATISTICS

Table 1	—Annual Collections and Costs of Administration .....	28
Table 1A	—Estimated Allocation of Collections from Individuals, Employers and Corporations .....	28
Table 2	—Miscellaneous Items from 1982 Individual Returns .....	28

## APPENDIX

1982 INCOME TAX FORMS AND SCHEDULES .....	28
---	----

# TABLES DES MATIÈRES

<b>VANT-PROPOS</b>	7
<b>PARTIE 1 COMPRENANT:</b>	
DESCRIPTION DES POSTES ET DES TABLEAUX DE LA PARTIE 1	9
TABLEAUX RÉCAPITULATIFS DES STATISTIQUES CONCERNANT LES PARTICULIERS	
Tableau 1 — Déclarations — 100 villes choisies	30
Tableau 2 — Toutes les déclarations selon la catégorie de revenu	32
Tableau 3 — Toutes les déclarations selon l'occupation	33
Tableau 4 — Toutes les déclarations selon l'âge et le sexe	34
TABLEAUX DE BASE DES STATISTIQUES CONCERNANT LES PARTICULIERS	
Tableau 1 — État général par province	37
Tableau 2 — Toutes les déclarations selon la catégorie de revenu	38
Tableau 2A — Déclarations imposables selon la catégorie de revenu	62
Tableau 3 — Toutes les déclarations selon l'occupation	86
Tableau 3A — Déclarations imposables selon l'occupation	98
Tableau 4 — Toutes les déclarations selon l'âge et le sexe	110
Tableau 4A — Déclarations imposables selon l'âge et le sexe	122
Tableau 5 — Toutes les déclarations selon la ville ou le lieu de résidence	134
Tableau 6 — Toutes les déclarations selon l'état civil, les personnes à charge et le revenu	166
Tableau 6A — Déclarations imposables selon l'état civil, les personnes à charge et le revenu	170
Tableau 6B — Toutes les déclarations selon l'état civil, le sexe et le revenu	174
Tableau 7 — Toutes les déclarations par province, selon le revenu	176
Tableau 8 — Toutes les déclarations par province, selon l'occupation	182
Tableau 8A — Déclarations imposables par province, selon l'occupation	188
Tableau 9 — Toutes les déclarations par province, selon l'âge	194
Tableau 9A — Déclarations imposables par province, selon l'âge	196
Tableau 10 — Toutes les déclarations selon l'âge, le sexe et le revenu	198
Tableau 11 — Toutes les déclarations selon l'âge, le sexe et l'occupation	202
Tableau 12 — Toutes les déclarations selon l'occupation et le revenu	206
Tableau 13 — Répartition du revenu brut et net par province	216
Tableau 14 — Toutes les déclarations selon les exemptions personnelles et les catégories de revenu	218
Tableau 15 — Toutes les déclarations faisant état de frais de garde d'enfants admissibles	222
Tableau 16 — Toutes les déclarations comportant des gains en capital imposables ou des pertes en capital déductibles	224
Tableau 17 — Crédit d'impôt pour enfant selon l'état civil, le nombre d'enfants et la catégorie de revenu net de famille	226
Tableau 18 — Crédit d'impôt pour enfant par province, selon la catégorie de revenu net de famille	232
<b>PARTIE 2 COMPRENANT:</b>	
DESCRIPTION DES TABLEAUX DE LA PARTIE 2	241
STATISTIQUES GÉOGRAPHIQUES	
Tableau 1 — Toutes les déclarations par comté ou division de recensement et endroit choisi	246
Tableau 2 — Autres localités non comprises dans les autres tableaux	260
<b>PARTIE 3 COMPRENANT:</b>	
DESCRIPTION DES TABLEAUX DE LA PARTIE 3	263
STATISTIQUES HISTORIQUES	
Tableau 1 — Relevé annuel des déclarations produites (1950-1982)	271
Tableau 2 — Répartition annuelle des déclarations imposables selon le revenu (1950-1982)	272
Tableau 3 — Changement de revenu selon le sexe et l'âge, pour les particuliers identiques de 1981 à 1982	274
Tableau 4 — Changement de revenu selon le sexe et l'âge, pour les particuliers identiques de 1978 à 1982	275
Tableau 5 — Changement de revenu selon le sexe, pour les particuliers identiques de 1981 à 1982	276
Tableau 6 — Changement de revenu selon le sexe, pour les particuliers identiques de 1978 à 1982	277
STATISTIQUES DIVERSES	
Tableau 1 — Rentrées annuelles et frais d'administration	280
Tableau 1A — Répartition estimative des recettes provenant des particuliers, des employeurs et des corporations	281
Tableau 2 — Détails divers tirés des déclarations de particuliers pour 1982	282
<b>APPENDICE</b>	
FORMULES DE DÉCLARATIONS D'IMPÔT DE 1982 ET LES ANNEXES	283





#### Note to Users:

This publication has been prepared to provide a comprehensible profile of the taxfiling public. To supplement the statistics in the publication, details of the methodology used in their collection as well as definitions and descriptions are provided within the text at the beginning of each Part of the book. When using these statistics, please consult the text for assistance in interpretation and analysis.

While Taxation Statistics presents a large portion of the statistics produced by Revenue Canada, Taxation, there are further unpublished tables which provide information by provinces, finer occupation levels, geographical levels, etc. These tables serve as an extension to Taxation Statistics and are available upon request. If the data requested are unavailable, we will consider extracting the information on a cost-recovery basis. Requests for income/tax statistics not available through this publication may be directed to us at:

Personal Taxation Statistics and Modelling,  
Statistical Services Division,  
Revenue Canada, Taxation,  
875 Heron Road,  
Ottawa, Ontario.  
K1A 0L8  
(613) 995-5616

To better fulfill the changing requirements of the users of Taxation Statistics, a survey of readers was conducted last year. So as to obtain a larger response base, we are repeating the survey again this year. If you have not already completed the questionnaire included in last year's publication, would you please complete the one included in this publication and return it in the post-paid self-addressed envelope. Any comments or suggestions are appreciated.

#### À tous nos lecteurs,

La présente publication vise à présenter un profil compréhensible de l'ensemble des déclarants. Comme complément aux statistiques qu'elle renferme, nous y avons inséré, au début de chaque partie, des précisions sur la méthodologie utilisée pour leur rassemblement, ainsi que des définitions et des descriptions. Pour l'interprétation et l'analyse de ces statistiques, nous vous invitons donc à consulter le texte correspondant.

Même si Statistiques Fiscales présente une grande partie des statistiques rassemblées par Revenu Canada, Impôt, il existe d'autres tableaux non publiés qui fournissent des renseignements par province, par niveau de profession, par localité, etc. Ces tableaux complètent la publication et vous pouvez les obtenir sur demande. Si les données que vous demandez ne figurent pas dans Statistiques Fiscales, nous pourrions les extraire de nos fichiers pour vous, moyennant certains frais. Vous pouvez envoyer vos demandes concernant des statistiques sur les revenus et l'impôt non fournies dans cette brochure à l'adresse suivante:

Statistiques et Modèles d'impôt sur  
les particuliers,  
Division des Services statistiques,  
Revenu Canada, Impôt,  
875, chemin Heron,  
Ottawa, Ontario,  
K1A 0L8.  
(613) 995-5616

Pour mieux répondre aux besoins changeants des utilisateurs de Statistiques Fiscales, nous avons débuté, l'année dernière, une enquête auprès des lecteurs. Afin d'obtenir un plus grand nombre d'opinions, nous répétons l'enquête encore cette année. Si vous n'avez pas déjà rempli le questionnaire joint à la publication de l'année dernière, nous vous prions de remplir celui joint à la publication de cette année et de nous le renvoyer dans l'enveloppe affranchie et pré-adressée fournie. Il nous fera plaisir de recevoir vos observations ou vos suggestions.





## **PART 1**

Description of Items  
and Tables

Summary Tables of  
Individual Statistics

Basic Tables of  
Individual Statistics

## **Descriptions of Items and Tables in Part I**

## **PARTIE 1**

Description des postes  
et des tableaux

Tableaux récapitulatifs  
des statistiques  
concernant les particuliers

Tableaux de base  
des statistiques  
concernant les particuliers

## **Descriptions des postes et des tableaux de la Partie I**



**Description of Items  
and 1982 Rate Structure**

**Statistical Sample and Coverage**—An analysis of 1982 Individual Income Tax returns is presented in the Summary and Basic Tables of Part 1. The statistics have been compiled from a sample of returns. Several different sampling ratios and limits were used, based on Total Income.

The sample, as in the past, was selected by a sequential counting means of a computer. The sample is stratified using the following five items as characteristics of stratification:

- (1) Source of income: either employment type, self-employment type or investment income.
- (2) Urban Geographic areas: cities with similar population sizes have been grouped within each region, with the result that there are 15 urban groupings throughout the country.
- (3) Rural Geographic areas: for each province or territory those locations not included in an urban grouping are sampled as a single area; thus giving 12 additional sampling areas. One additional grouping is provided for non-resident taxfilers.
- (4) Tax Status: either taxable or non-taxable.
- (5) Income Range: for taxable returns there are four ranges of total income and non-taxable there are three ranges of total income.

These characteristics define  $3 \times (13 + 15) \times 7 = 588$  regular strata. Two more strata are provided, one for taxfilers with unusually large incomes and one for taxfilers who for some reason do not fit into the other strata. Hence, there are 590 cells in total. In these cells, the sampling ratios range from 1:1 to 1:200 with lowest rates of sampling occurring in cells relating to employment type income in dense population areas of the provinces of Ontario and Quebec.

In aggregate, the total number of returns analyzed was 3.1% of the total number processed to January 26, 1984 as shown in the following:

Number of returns	
in universe	15,221,467
Number of returns	
in the sample	469,730

The sampling technique speeds up the analysis of the large volume of returns and has been found to be accurate in overall results; while the same degree of accuracy cannot be expected in very detailed analysis as in larger groups, heavier sampling ratios are applied in sparse areas and classifications in an attempt to strengthen these groups.

**Source of Information**—The capture of data used for statistical analysis of 1982 returns was conducted at the Taxation Data Centres. Data have been obtained from two sources: (1) Basic information captured from T1 returns for tax assessment purposes; (2) Additional items transcribed by statistical clerks from those returns selected for inclusion in the sample. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these

**Description des postes et de la structure  
des taux de 1982**

**Échantillonnage et portée statistique**—Les tableaux récapitulatifs et les tableaux de base de la Partie 1 contiennent l'analyse des déclarations d'impôt sur le revenu produites par les particuliers en 1982. Les statistiques ont été dressées d'après un échantillon de déclarations prélevé selon différents pourcentages et différentes limites, fondées sur le revenu total.

Comme par les années passées, l'échantillonnage résulte d'un dépouillement séquentiel effectué par ordinateur. L'échantillon est stratifié et caractérisé par les cinq éléments suivants:

- (1) Source du revenu: revenu tiré d'un emploi, d'un travail autonome ou de placements.
- (2) Régions géographiques urbaines: des villes à population semblable ont été groupées en régions urbaines afin d'obtenir 15 groupes urbains dans tout le pays.
- (3) Régions géographiques rurales: pour chaque province ou territoire, les endroits non compris dans les régions urbaines sont compris dans un seul groupe, ce qui donne 12 zones d'échantillonnage supplémentaires. Un groupe additionnel est fourni pour les contribuables non-résidents.
- (4) Statut fiscal: imposable ou non imposable.
- (5) Palier de revenu: pour les déclarations imposables, il y a quatre paliers de revenu total et pour les déclarations non imposables, il en existe trois.

Ces caractéristiques ( $3 \times (13 + 15) \times 7$ ) définissent 588 strates régulières. Deux autres strates sont fournies, une pour les contribuables avec des revenus particulièrement élevés et une pour les contribuables qui pour une raison quelconque, ne peuvent être inclus dans les autres strates. Donc, il y a un total de 590 cellules. Dans ces cellules, les coefficients d'échantillonnage varient de 1:1 à 1:200, les plus bas se situant dans les cellules de revenus tirés d'emplois dans les régions à population dense de l'Ontario et du Québec.

Globalement, le nombre de déclarations analysées constituait 3.1 % du nombre total de déclarations traitées jusqu'au 26 janvier 1984, soit:

Nombre de déclarations	
analysées	15 221 467
Nombre de déclarations	
de l'échantillon	469 730

L'échantillonnage accélère l'analyse du grand nombre de déclarations produites et on a constaté qu'il donnait des résultats d'ensemble exacts. Pour une analyse détaillée, on ne peut espérer obtenir des résultats d'ensemble aussi exacts dans un groupe peu peuplé que dans un groupe très peuplé. Pour remédier à ce fait, on utilise un taux d'échantillonnage plus élevé dans les régions et catégories comprenant peu d'individus.

**Source de renseignements**—Le prélèvement des données servant à l'analyse statistique des déclarations de 1982 a été dressé aux Centres des données fiscales. Les données proviennent de deux sources: (1) D'information de base tirée des déclarations de 1982 concernant les cotisations d'impôt; (2) De renseignements supplémentaires, transcrits par des employés de la statistique, provenant des déclarations de l'échantillon choisi. Les statistiques sont extraites des déclarations une fois celles-ci vérifiées. Une partie des déclarations fait l'objet d'une nouvelle



statistics. The tabulations contained within were computer generated. The source of the various statistical items is given below.

All forms referred to are for the 1982 taxation year. Two types of individual tax return forms were in use. The T1 Special form was for use by individuals filing only to receive tax credits or whose income was primarily employment income from which only usual deductions could be made. The T1 General form was for use by individuals whose tax affairs were more complicated; those who had self-employment income or capital gains or losses or dividend income; those who had less common deductions such as registered retirement savings plan or registered home ownership savings plan premiums; individuals wishing to claim exemptions for dependants other than a spouse or children, or wishing to transfer deductions from their spouse, etc. Various schedules were provided for use by individuals with certain types of income or non-standard exemption claims, etc. Facsimiles of these forms can be found in the Appendix at the back of this book.

**Number of Returns (Items 1-3)**—This refers to the number of T1 Special and T1 General returns filed for the taxation or calendar year 1982. Final date for filing without penalty was April 30, 1983. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax of a dollar or more is assessed; otherwise a return is "non-taxable".

**Wages and Salaries (Item 4)**—The amount reported under this heading is the wage or salary income together with taxable allowances and benefits, and Directors' Fees. The required information is the aggregate of amounts shown as "Total Earnings before Deductions", less any Commissions included in Total Earnings plus Directors' Fees. This figure is gross, the allowable expenses of employment being shown as Items 46 and 47.

**Commissions from Employment (Item 5)**—This item has been identified from the entry on page 1 "Commissions, if any, included in above total (Earnings)". The figure is gross, any allowable expenses claimed as a deduction from such income being included with Items 46 and 47.

**Other Employment Earnings (Item 6)**—This item consists of adult training allowances, net research grants, tips and gratuities and benefits received from Income Replacement Insurance plans as reported on this line of the return.

**Family Allowance (Item 7)**—This is the amount of taxable family allowance benefits reported in this area of the return.

**Unemployment Insurance Benefits (Item 8)**—This is the amount reported under this heading.

**Old Age Pension (Item 9)**—This is the amount reported as "Old Age Security Pension".

vérification ultérieure mais aux fins des statistiques, on ne tient compte d'aucun changement qui en résulte. Les tableaux contenus dans cette publication sont engendrés par un ordinateur.

Toutes les formules mentionnées concernent l'année d'imposition 1982. Deux genres de déclarations d'impôt sur le revenu des particuliers ont été distribués. La formule T1 Spéciale était destinée aux particuliers qui produisaient une déclaration dans le seul but de demander des crédits d'impôt dont les gains provenaient essentiellement d'un revenu d'emploi sur lequel seules les déductions habituelles étaient opérées. La formule T1 Générale était destinée aux particuliers dont la situation fiscale est plus complexe, notamment ceux qui tirent un revenu d'un travail indépendant, de gains ou de pertes en capital ou de dividendes, ceux qui ont droit aux déductions moins courantes comme celles qui visent les contributions à un régime enregistré d'épargne-retraite ou un régime enregistré d'épargne-logement, ceux qui désirent demander une exemption pour personnes à charge autres que le conjoint ou des enfants ou transférer des déductions admissibles au conjoint, etc. Diverses annexes ont été destinées à l'usage de particulier tirant certains genres de revenu ou réclamant des exemptions non uniformes, etc. Des fac-similés de ces formules figurent à l'appendice dans la dernière partie de ce livre.

**Nombre de déclarations (Postes 1-3)**—Représente le nombre de déclarations T1 Générale et T1 Spéciale produites pour l'année d'imposition ou l'année civile 1982. La date ultime de production des déclarations sans encourir de pénalités était le 30 avril 1983. On n'a pas tenu compte des secondes déclarations produites à titre de modification d'une déclaration initiale. On considère comme déclaration «imposable» celle qui donne lieu à un impôt d'un dollar ou plus; autrement, une déclaration est «non imposable».

**Salaires et traitements (Poste 4)**—Le montant indiqué à ce poste est le revenu tiré de salaires ou traitements augmenté de allocations et prestations imposables et des jetons de présence d'administrateurs. Ce qui est indiqué, c'est le total des montants figurant sous la rubrique «Gains totaux avant déductions» moins toute commission comprise dans les gains totaux plus les jetons de présence d'administrateurs. Il s'agit de chiffres bruts, les dépenses déductibles d'emploi étant comprises aux postes 46 et 47.

**Commissions d'emplois (Poste 5)**—Ce poste a été tiré de la ligne de la page 1 intitulée «Commissions incluses, s'il y a lieu dans les (gains) totaux ci-dessus». Il s'agit d'un montant brut toutes dépenses déductibles réclamées en déduction du revenu étant comprises dans les montants inscrits aux postes 46 et 47.

**Autres gains provenant d'un emploi (Poste 6)**—Comme mentionné à la rubrique correspondante de la déclaration, le montant indiqué à ce poste comprend les allocations de formation professionnelle des adultes, le montant net des subventions à la recherche, les pourboires et les gratifications, et les bénéfices provenant d'un régime d'assurance salaire.

**Allocations familiales (Poste 7)**—Ce poste comprend les allocations familiales figurant sur la déclaration d'impôt.

**Prestations d'assurance-chômage (Poste 8)**—Il s'agit du montant déclaré sous cette rubrique.

**Pension de sécurité de la vieillesse (Poste 9)**—Il s'agit du montant déclaré comme «pension de sécurité de la vieillesse».

**PP or QPP Benefits (Item 10)**—This is the amount reported on the line “Canada or Quebec Pension Plan benefits”.

**Other Pensions or Superannuation (Item 11)**—This is the amount reported under this heading and includes all other pension income.

**Net Business Income (Item 12)**—The net business income is found on page 1 of the return under the heading “Income from Self-Employment”. Gross business income is shown in Table 3.

**Net Professional Income (Item 13)**—This is the total of amounts shown on page 1 of the return as “Net Professional Income”. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as “wages and salaries” under item 4. The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. Gross professional income is shown in Table 13.

**Net Commission Income (Item 14)**—Information for this item has been picked up from page 1. Commission income is shown on a net basis, that is, after the deduction of expenses, except in Table 13 where gross commission is also shown.

**Net Farming Income (Item 15)**—The net farming income is found on the line “Farming Income” on page 1. Gross farm income is shown in Table 13.

**Net Fishing Income (Item 16)**—The net fishing income is found on the line “Fishing Income” on page 1 of the return. Gross fishing income is shown in Table 13.

**Taxable Amount of Dividends (Item 17)**—This is the actual amount of dividends received from taxable Canadian corporations plus one-half as reported for this type of income on the return. These are before deductions are made for carrying charges. The tax credits applicable to these dividends are shown in Item 62.

Included are amounts designated as “Dividends from taxable Canadian corporations” which form part of the income allocated under an employees’ profit sharing plan, or received from an estate or trust or a personal corporation.

**Bond Interest (Item 18)**—This item represents amounts specified as bond or debenture interest in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Interest on “mortgages, notes, and other securities” is treated as mortgage interest.

**Bank Interest (Item 19)**—This is the total of all amounts specified as interest on bank or other deposits in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Unspecified interest reported on the return is also entered under this heading.

**Prestations du RPC ou du RRQ (Poste 10)**—Il s’agit du montant déclaré sous la rubrique «Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec».

**Autres pensions et pensions de retraite (Poste 11)**—Il s’agit du montant inscrit sous cette rubrique et comprend tout autre revenu tiré de pensions.

**Revenu net d’entreprise (Poste 12)**—Le revenu net d’entreprise se trouve à la page 1 sous la rubrique «Revenu provenant d’un travail pour propre compte». Le revenu brut d’entreprise est indiqué au Tableau 13.

**Revenu net de profession (Poste 13)**—C’est le total des montants figurant à la page 1, sous la rubrique «Revenus professionnels». On peut le définir de façon générale comme étant le revenu tiré de l’exercice, par un contribuable à son propre compte, d’une profession libérale dans un but lucratif. Si un membre d’une profession libérale est employé à traitement annuel par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 4 «Salaires et traitements». On trouvera les principales sources de revenu provenant de professions libérales en examinant les occupations professionnelles au Tableau 3. Le revenu brut tiré de professions libérales est indiqué au Tableau 13.

**Revenu net de commissions (Poste 14)**—Les renseignements au sujet de ce poste ont été tirés de la page 1. Il s’agit du revenu net, c’est-à-dire du revenu après déduction des dépenses, sauf dans le Tableau 13, où les commissions brutes sont également indiquées.

**Revenu net de l’agriculture (Poste 15)**—Le revenu net de l’agriculture figure à la ligne intitulée «Revenus de l’agriculture» à la page 1. Le revenu brut provenant de l’agriculture est indiqué au Tableau 13.

**Revenu net de la pêche (Poste 16)**—Le revenu net de la pêche figure à la ligne intitulée «Revenus de la pêche» à la page 1. Le revenu brut provenant de la pêche se trouve au Tableau 13.

**Montant imposable de dividendes (Poste 17)**—Il s’agit du montant réel des dividendes reçus de corporations canadiennes imposables plus la moitié du montant inscrit sur la déclaration à l’égard de ce genre de revenu. Il s’agit du montant des dividendes avant déduction des frais financiers. Les crédits d’impôt qui s’appliquent à ces dividendes sont mentionnés au poste 62.

Sont également compris des montants désignés comme étant des «Dividendes de corporations canadiennes imposables» qui constituent une partie du revenu admissible en vertu d’un régime de participation des employés aux bénéfices, ou provenant d’une succession ou fiducie, ou d’une corporation personnelle.

**Intérêt obligataire (Poste 18)**—Représente les montants désignés comme étant l’intérêt obligataire dans l’«État des revenus de placements» (Annexe 4) ou dans l’«État des revenus en intérêts» (Annexe 4S). L’intérêt découlant «d’hypothèques, de billets ou d’autres titres» est assimilé à l’intérêt hypothécaire.

**Intérêt bancaire (Poste 19)**—Il s’agit du total de tous les montants stipulés comme étant l’intérêt sur les dépôts en banque ou autres dépôts dans l’«État des revenus de placements» (Annexe 4) ou dans l’«État des revenus en intérêts» (Annexe 4S). Les intérêts non précisés qui sont inscrits dans la déclaration figurent également sous cette rubrique.



**Mortgage Interest (Item 20)** — Mortgage interest is abstracted from the “Statement of Investment Income” (Schedule 4) opposite the heading “Interest from Mortgages, Notes and Other Securities”.

**Income from Trusts (Item 21)** — This includes any amounts reported, whether paid or accrued, under Investment Income as “Trusts”. This does not include any portion of trust income consisting of “Dividends from taxable Canadian corporations”.

**Annuity Income (Item 22)** — This includes the taxable portion only of Annuity Income as reported in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S), and also payments received under an income-averaging annuity contract reported on the “Other Income” line of Page 1.

**Other Canadian Investment Income (Item 23)** — This includes amounts of Investment Income shown as “Royalties” and “All other Canadian Investment Income”. This will include income from a personal corporation except for any portion segregated as “Dividends from taxable Canadian corporations”, derived from Schedule 4.

**Foreign Investment Income (Item 24)** — This is the total of amounts from foreign sources in the “Statement of Investment Income” (Schedule 4).

**Net Rental Income (Item 25)** — This is the total of amounts of net rental income reported on the “Rental Income” line on page 1. The gross is also shown in Table 13.

**Net Taxable Capital Gains (Item 26)** — This is the amount reported on Page 1 as “Taxable capital gains or allowable capital losses”. This represents one-half the actual total capital gains or losses as reported in Schedule 2, with the amount of allowable loss limited to a maximum of \$2,000. A further analysis of the sources of capital gains is shown in Table 16.

**Miscellaneous Income (Item 27)** — This includes any amounts shown on page 1 on the “Other Income” line except payments from income averaging annuity contracts (included with Item 22). Included are alimony or separation allowances received, scholarships, fellowships, bursaries and prizes for achievement, amounts received under a guaranteed annual wage plan.

**Total Income Assessed (Item 28)** — This is the aggregate of Items 4 to 27 inclusive. It differs from Total Income as shown on the tax return only in that allowable expenses have not been deducted from employment earnings but are shown below under “Deductions” as Items 46 and 47.

**Basic Personal Exemption (Item 29)** — This is the basic exemption of \$3,560 which all taxpayers may claim.

**Age Exemption (Item 30)** — Included here is the \$2,220 age exemption which may be claimed by persons aged 65 or over in 1982.

**Married or Equivalent Exemption (Item 31)** — This is an additional exemption of \$3,110 which may be claimed by a married person if the spouse's net income in the year while

**Intérêt hypothécaire (Poste 20)** — L'intérêt hypothécaire est tiré de l'«État des revenus de placements» (Annexe 4) sous la rubrique «Intérêts d'hypothèques, de billets et d'autres titres».

**Revenu de fiducies (Poste 21)** — Comprend tous les montants qu'ils soient versés ou accumulés, indiqués à titre de «Fiducies» sous la rubrique «Revenus de placements». Ceci ne comprend aucune partie du revenu de fiducies consistant en «Dividendes de corporations canadiennes imposables».

**Revenu de rentes (Poste 22)** — Comprend la fraction imposable seulement du revenu de rentes déclaré dans l'«État des revenus de placements» (Annexe 4) ou dans l'«État des revenus et intérêts» (Annexe 4S) de même que les sommes versées en vertu d'un contrat de rente à versements invariables déclarées à la ligne des «Autres revenus», à la page 1.

**Autres revenus de placements canadiens (Poste 23)** — Ceci comprend les revenus de placements qui figurent sous la rubrique «Redevances» et «Tous autres revenus de placements au Canada». Il s'agit également du revenu provenant d'une corporation personnelle, à l'exception de toute partie mise à part à titre de «Dividendes de corporations canadiennes imposables», le montant provient de l'annexe 4.

**Revenus de placements étrangers (Poste 24)** — C'est le total des montants provenant de sources étrangères déclarés dans l'«État des revenus de placements» (Annexe 4).

**Revenu net de location (Poste 25)** — Il s'agit du total des montants de revenu net de location, mentionné sous la rubrique «Revenus de location», à la page 1. Le montant brut est également indiqué au Tableau 13.

**Montant net des gains en capital imposables (Poste 26)** — Il s'agit du montant mentionné sous la rubrique «Gains en capital imposables ou pertes en capital déductibles» à la page 1. Ce montant représente la moitié du total des pertes ou gains en capital réels déclaré à l'Annexe 2. Toutefois, le montant des pertes déductibles ne doit pas dépasser 2 000 \$. Une autre analyse des sources de gains en capital figure au Tableau 16.

**Revenus divers (Poste 27)** — Comprend tous montants figurant à la page 1 à la ligne intitulée «Autres revenus», à l'exception des sommes reçues en vertu d'un contrat de rentes à versements invariables (compris dans le poste 22). Sont également inclus les pensions alimentaires ou allocations de séparation, les bourses d'études, les bourses de perfectionnement, les bourses d'entretien et les prix couronnant les travaux, les montants touchés en vertu d'un régime de salaire annuel garanti.

**Total du revenu imposé (Poste 28)** — Il s'agit du total des montants des postes 4 à 27 inclusivement. Ces montants diffèrent du «Revenu total» indiqué sur la déclaration d'impôt en ce que les dépenses admissibles n'ont pas été déduites des traitements mais sont incluses aux postes 46 et 47 à titre de «déductions».

**Exemption personnelle de base (Poste 29)** — Il s'agit de l'exemption de base de 3 560 \$ que tous les contribuables peuvent réclamer.

**Exemption en raison d'âge (Poste 30)** — Est compris ici l'exemption en raison d'âge de 2 220 \$ que peuvent réclamer les personnes âgées de 65 ans ou plus en 1982.

**Exemption de marié ou l'équivalent (Poste 31)** — Il s'agit d'une exemption additionnelle de 3 110 \$ que peut réclamer une personne mariée lorsque le revenu net de son conjoint au



married was not over \$550 or by an unmarried person who may claim the equivalent of married exemption if he supported a relative whose income was not over \$550, and who resided in the same dwelling. A reduced exemption may be claimed if the spouse's or dependant's net income was over \$550 but not over \$3,660.

**Wholly Dependent Children (Item 32)** — This is the amount of the exemption which may be claimed for each wholly dependent child. The maximum claim is \$670 for children under age 18 and \$1,220 for children age 18 or over.

**Other Dependents Exemption (Item 33)** — This is the amount claimed as spent in support of parents, grandparents, brothers or sisters, aunts or uncles resident in Canada not exceeding \$670 if the dependant was under age 18 or \$1,220 if the dependant was age 18 or over.

**Personal Exemptions (Item 34)** — This is the "Total Personal Exemptions" claimed on page 2 and is the aggregate of Items 29 to 33 inclusive. It includes the marital exemption, the exemptions for age and for dependants. The total is prorated to the period of residence in Canada.

**PP or QPP Contributions (Item 35)** — This is the allowable deduction in respect of Canada or Quebec Pension Plan Contributions as shown on Page 2 of the T1 General return and Page 1 of the T1 Special return. The amount is net after subtracting any refund of contributions.

**Unemployment Insurance Premiums (Item 36)** — This is the amount deducted for premiums paid for unemployment insurance and withheld by the employer less any overpayment of premiums to be refunded.

**Registered Pension Plan Contributions (Item 37)** — This shows the amount deducted from wages and salaries in respect of contributions to a registered pension plan. This amount is designated as "Registered pension plan contributions".

**Retirement Savings Plan Premiums (Item 38)** — This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as "Registered retirement savings plan premiums".

**Registered Home Ownership (Item 39)** — This is the amount claimed as a deduction for the "Registered home ownership savings plan contributions" area on page 2 of the return.

**Interest, Dividends and Capital Gains Deduction (Item 40)** — This deduction is equal to the lesser of the eligible amount of interest, taxable dividend and capital gains income from Canadian sources (reported on Page 2 of the return) or \$1,000.

**Pension Income Deduction (Item 41)** — This deduction is equal to the taxpayer's claim for the pension income deduction on page 2 of the return.

**Union and Professional Dues (Item 42)** — This includes claims made on the line "Annual union, professional or like dues".

cours de l'année, pendant le mariage, n'a pas dépassé 550 \$ ou que peut réclamer une personne non mariée pour le soutien d'un parent dont le revenu n'a pas dépassé 550 \$ et qui habitait le même logis. Une exemption réduite peut être réclamée si le revenu net du conjoint ou de la personne à charge était supérieur à 550 \$ mais n'excédait pas 3 660 \$.

**Enfants entièrement à charge (Poste 32)** — C'est le montant de l'exemption qui peut être réclamée à l'égard de chaque enfant entièrement à charge. La réclamation maximale est de 670 \$ pour les enfants de moins de 18 ans et de 1 220 \$ pour ceux de 18 ans ou plus.

**Exemptions pour autres personnes à charge (Poste 33)** — C'est le montant de la réclamation au titre des dépenses d'entretien des parents, des grands-parents, des frères ou des soeurs, des tantes ou des oncles résidant au Canada. Cette exemption ne doit pas dépasser 670 \$ si la personne à charge était âgée de moins de 18 ans ou 1 220 \$ si elle était âgée de 18 ans ou plus.

**Exemptions personnelles (Poste 34)** — Il s'agit du «Total des exemptions personnelles» réclamées à la page 2 et qui représente l'ensemble des postes 29 à 33 inclusivement. Elles comprennent l'exemption de marié, l'exemption en raison d'âge, les exemptions pour des personnes à charge. Le total est établi proportionnellement à la période de résidence au Canada.

**Cotisations au Régime de pensions du Canada (RPC) ou au Régime de rentes du Québec (RRQ) (Poste 35)** — Il s'agit de la déduction admissible à l'égard des cotisations versées au Régime de pensions du Canada ou au Régime de rentes du Québec, comme il est indiqué à la page 2 de la déclaration T1 Générale et à la page 1 de la déclaration T1 Spéciale. On obtient le montant net après soustraction de tout remboursement de cotisations.

**Primes d'assurance-chômage (Poste 36)** — Il s'agit du montant déduit relativement aux primes versées à l'égard de l'assurance-chômage et retenu par les employeurs, moins tout paiement en trop de primes devant être remboursé.

**Cotisations à un régime enregistré de pensions (Poste 37)** — Fait voir le montant déduit des traitements et salaires à titre de contributions à un régime enregistré de pensions. Ce montant est désigné sous le titre «Cotisations à une caisse de pensions enregistrée».

**Primes versées à l'égard d'un régime enregistré d'épargne-retraite (Poste 38)** — Fait voir le montant déduit du revenu à l'égard des primes versées en vertu d'un régime enregistré d'épargne-retraite. Il s'inscrit à la ligne intitulée «Primes de régime enregistré d'épargne-retraite».

**Régime enregistré d'épargne-logement (Poste 39)** — Montant de la déduction demandée à la ligne «Contributions à un régime enregistré d'épargne-logement», à la page 2 de la déclaration.

**Déduction pour intérêts, dividendes et gains en capital (Poste 40)** — Cette déduction est égale au moins élevé des trois montants suivants: le montant éligible des intérêts, dividendes imposables et gains en capital de sources situées au Canada (déclaré à la page 2 de la déclaration) ou 1 000 \$.

**Déduction relative au revenu tiré d'une pension (Poste 41)** — Cette déduction est égale au montant réclamé pour revenu tiré d'une pension figurant à la page 3 de la déclaration.

**Cotisations syndicales et professionnelles (Poste 42)** — Comprend les montants réclamés à la ligne intitulée «Cotisations annuelles syndicales, professionnelles ou semblables».

**Education Deduction (Item 43)**—This deduction as claimed on Page 2 is \$50 for each month during which a student was in full-time attendance at an educational institution, and may be claimed by the student and/or a supporting individual.

**Tuition Fees (Item 44)**—This is the amount claimed on this line on Page 2 as a deduction. This deduction can be made by the student only. It cannot be transferred to a supporting individual.

**Child Care Expenses (Item 45)**—This is the amount of the claim for child care expenses as shown on Page 2. A further analysis of the item will be found in Table 15.

**General Expense Allowance (Item 46)**—This deduction is 3% of employment income up to a maximum of \$500. Commission salesmen who are employees and are claiming expenses other than travel expenses are not entitled to claim this deduction.

**Other Expenses of Employment (Item 47)**—This is the amount of "Other Allowable Expenses" claimed as a deduction from "Total employment earnings" on Page 1. Included are travelling costs, costs of tools, supplies, etc. incurred in the course of employment, costs of meals and lodgings in the case of transport employees, expenses incurred by salesmen in earning commission income.

**Disability Deduction (Item 48)**—This \$2,220 claim applies to persons who are blind at any time during the year and persons confined to a bed or wheelchair for a substantial time each day during any 12 month period ending in the year and may be claimed by the disabled individual and/or a supporting individual.

**Standard Deductions (Item 49)**—The Act permits a Standard Deduction of \$100 from income in lieu of detailing specific claims for charitable donations and medical expenses. This item includes the amount claimed under this heading.

**Medical Claims (Item 50)**—The actual claim under the heading "Allowable Portion of Medical Expenses" is reported here. This represents the total medical expenses less 3% of net income.

**Charitable Donations (Item 51)**—This is the total of the allowable claims for "Charitable Donations". Charitable donations to a maximum of 20% of net income are an allowable deduction from net income if the claim is supported with receipts. Donations not allowed because of this limitation may be carried forward for up to five years.

**Eligible Deductions Transferred From Spouse (Item 52)**—This is the amount shown on page 2 of the return as "eligible deductions transferred from spouse". The amount includes any age, disability, education, pension, or interest, dividends and capital gains deductions transferred from the taxpayer's spouse.

**Allowable Investment Loss (Item 53)**—The allowable business investment loss is a deduction which commenced in 1979 and is the amount by which (1) the taxpayer's capital loss from the disposition of property that is a share of the capital stock of a

**Déduction relative aux études (Poste 43)**—Cette déduction mentionnée à la page 2 est de 50 \$ pour chaque mois où un étudiant fréquentait à plein temps un établissement d'enseignement, et peut être réclamée par l'étudiant et(ou) par un particulier qui subvient à ses besoins.

**Frais de scolarité (Poste 44)**—Il s'agit du montant qui est réclamé à cette ligne de la page 2 à titre de déduction. Cette déduction peut être faite par l'étudiant seulement et ne peut être transférée à un particulier qui subvient à ses besoins.

**Frais de garde d'enfants (Poste 45)**—C'est le montant de la réclamation pour frais de garde d'enfants figurant à la page 2. Une autre analyse de ce poste se trouve au Tableau 15.

**Allocation de frais généraux (Poste 46)**—Cette déduction est égale à 3 % du revenu provenant d'un emploi jusqu'à concurrence de 500 \$. Les vendeurs à commission qui sont des employés réclamant des dépenses autres que des frais de déplacement ne peuvent pas bénéficier de cette déduction.

**Autres frais découlant d'un emploi (Poste 47)**—Il s'agit du montant des «Autres frais déductibles» réclamés en déduction du «Total des gains provenant d'un emploi», à la page 1. Les frais suivants sont également compris: frais de voyage, coût des outils, des fournitures, etc. engagés dans le cours de l'emploi; coût des repas et du logement dans le cas des employés des compagnies de transport, de même que les dépenses supportées par les vendeurs à commission pour gagner leur revenu.

**Déduction pour invalidité (Poste 48)**—Cette déduction (2 220 \$) concerne les personnes atteintes de cécité à quelque moment que ce soit pendant l'année et les personnes devant garder le lit ou demeurer dans un fauteuil roulant pendant la majeure partie de la journée au cours de toute période de 12 mois se terminant dans l'année et peut être réclamée par l'invalidé et(ou) un particulier qui subvient à ses besoins.

**Déductions uniformes (Poste 49)**—La Loi accorde une «Déduction uniforme» de 100 \$ du revenu en remplacement des montants détaillés réclamés au titre de «Dons de charité» et de «Frais médicaux». Ce poste comprend le montant réclamé sous cette rubrique.

**Déductions pour frais médicaux (Poste 50)**—Le montant effectivement réclamé sous la rubrique «Tranche déductible de frais médicaux» est indiqué ici. Il correspond au total des frais médicaux moins 3 % du revenu net.

**Dons de charité (Poste 51)**—C'est le total des montants déductibles au titre de «Dons de charité». Les dons de charité, jusqu'à concurrence de 20 % du revenu net, constituent une déduction admissible du revenu net s'ils sont appuyés de reçus. Les dons qui ne sont pas admis par suite de cette limite peuvent être reportés sur les cinq années suivantes.

**Déductions admissibles transférées d'un conjoint à l'autre (Poste 52)**—C'est le montant qui est à la page 2 de la déclaration sous «Déductions admissibles transférées d'un conjoint à l'autre». Le montant comprend toutes déductions relatives à l'âge, l'invalidité, études, déductions pour intérêts, dividendes et gain en capital, déductions relatives au revenu tiré d'une pension, qui sont transférées entre conjoints.

**Perte déductible au titre d'un placement d'entreprise (Poste 53)**—La perte déductible au titre d'un placement d'entreprise est une déduction, accordée pour la première fois en 1979, qui correspond à l'excédent de (1) la perte en capital d'un



Canadian controlled private corporation or is from a debt owing to the taxpayer by that corporation with whom the taxpayer is dealing at arm's length (other than a bankrupt corporation); exceeds (2) the amount of any increases in the adjusted cost base of the property disposed of relative to the rules respecting disposition of property to a controlled corporation.

While the amount deductible is calculated similar to the rules for other capital losses, these losses are first deducted from the current year income without regard to the \$2,000 restriction applying to other capital losses.

**Other Deductions (Item 54)**—This item includes amounts claimed on this line of Page 2, consisting of moving expenses, carrying charges on investment income, alimony payments, and Canada Pension Plan contributions claimed in respect of personal employees of the taxpayer. The amount also includes non-capital business losses of other years, gifts to the crown and Unemployment Insurance benefit repayments from page 2 of the return.

**Total Deductions (Item 55)**—This is the aggregate of Items 35 to 54 inclusive.

**Taxable Income Assessed (Item 56)**—This is the amount taxable after deducting all exemptions and allowances. The income taxable used for the distribution by income classes is not based upon this figure but upon the total income, item 28. It should be noted that Workmen's Compensation Payments, Veteran's Allowances, Social Assistance, Guaranteed Income Supplement, Spouse's Allowance, Welfare Payments, Mother's Allowance and Lottery Winnings are not required to be reported and are not included in income.

**Federal Tax Payable (Item 57)**—This figure is the amount of Net Federal Income Tax Payable as computed by the Department. This is after deductions have been made for the Dividend Tax Credit of 22 2/3%, the 1982 Federal Tax Reduction, Foreign Tax Credits, the addition of 47% Surtax for persons not resident in Canada, and the Refundable Abatement of 16.5% of the "Basic Federal tax" for taxpayers who lived in Quebec on December 31, 1982.

**Provincial Tax Payable (Item 58)**—This is the amount of Provincial Tax Payable as computed by the Department. Persons resident on the 31st December, 1982, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province of residence, even if the province of residence is Quebec. These Provincial Income Taxes are collected by the Federal Government on behalf of agreeing provinces. The province of Quebec collects its own income tax. The amounts shown as Provincial Tax Payable are after any deductions have been made for foreign tax credits or for provincial tax reduction and are not reduced by provincial tax credits.

contribuable provenant de la disposition d'un bien, qui est une action du capital-actions d'une corporation privée dont le contrôle est canadien, ou d'un montant qui lui est dû par une corporation avec laquelle il n'a pas de lien de dépendance (autre qu'une corporation en faillite), sur (2) le montant de toute augmentation du prix de base rajusté du bien qui a fait l'objet de la disposition en vertu des règles sur les dispositions de biens en faveur d'une corporation contrôlée.

Bien que le montant déductible soit calculé selon les règles applicables aux autres pertes en capital, les pertes au titre d'un placement d'entreprise sont d'abord déduites du revenu de l'année courante sans tenir compte de la limite de 2 000 \$ qui s'applique aux autres pertes en capital.

**Autres déductions (Poste 54)**—Ce poste comprend les montants déduits à cette ligne de la page 2, c'est-à-dire, les frais de déménagement, les frais financiers sur le revenu de placements, les pensions alimentaires et les cotisations au Régime de pensions du Canada réclamées à l'égard des employés personnels d'un contribuable. Ce poste comprend aussi les pertes autres que des pertes en capital de d'autres années, les dons à la Couronne et les remboursements de prestations d'assurance-chômage provenant de la page 2 de la déclaration.

**Total des déductions (Poste 55)**—Il s'agit du total des postes 35 à 54 inclusivement.

**Revenu imposable établi (Poste 56)**—Il s'agit du montant imposable après déduction de toutes les exemptions et allocations. Le code de revenu utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce chiffre, mais bien sur le revenu total, poste 28. Il n'est pas nécessaire de déclarer les indemnités d'accidents du travail, les pensions d'invalidité de guerre, l'assistance sociale, le supplément de revenu garanti, les prestations de bien-être social, les allocations aux mères nécessiteuses et les gains de loteries, qui ne sont pas compris dans le revenu.

**Impôt fédéral à payer (Poste 57)**—C'est le montant d'impôt net sur le revenu à payer, calculé par le Ministère, une fois les déductions opérées relativement au dégrèvement pour dividendes de 22 2/3 %, de la réduction d'impôt fédéral en 1982, du dégrèvement pour impôts étrangers, de la surtaxe additionnelle de 47 % frappant les personnes ne résidant pas au Canada ainsi que l'abattement remboursable de 16,5 % de l'«impôt fédéral de base» pour les contribuables résidant au Québec le 31 décembre 1982.

**Impôt provincial à payer (Poste 58)**—C'est le montant d'impôt provincial à payer calculé par le Ministère. Les personnes, qui résidaient au 31 décembre 1982 dans une province autre que le Québec, sont assujetties à l'impôt provincial sur le revenu portant sur le revenu gagné dans la province de résidence et au taux qui s'applique à cette province. Le revenu gagné dans une province autre que la province de résidence est assujetti à l'impôt provincial sur le revenu qui s'applique à la province de résidence, même si la province de résidence est le Québec. Ces impôts provinciaux sur le revenu sont perçus par le gouvernement fédéral au nom des provinces qui ont signé l'entente. La province de Québec perçoit son propre impôt sur le revenu. Les montants indiqués sous le titre «Impôt provincial à payer» ont été établis après l'application des dégrèvements pour impôts étrangers ou de la réduction d'impôt provincial, mais ils ne sont pas diminués par des crédits d'impôt provinciaux.



**Total Tax Payable (Item 59)** — This is the total of the amounts of Federal Tax Payable and Provincial Tax Payable. (Items 57 and 58).

**Canada Pension Plan Contributions (Item 60)** — This item covers the total contributions to the Canada Pension Plan payable by the individual on employment earnings and self-employed earnings. The figure is net of refunds of Canada Pension Plan Overpayment. Contributions to the Quebec Pension Plan are excluded from this item.

**Basic Federal Tax (Item 61)** — This is the amount of the Basic Federal Tax as calculated by the Department. It represents the Total Federal Income Tax on the taxable income plus any tax adjustments and less dividend tax credit. It is before deductions have been made for the 1982 tax reductions, adding Surtax for individuals not subject to Provincial Income Tax, Foreign Tax Credits, and the Refundable Quebec Abatement.

**Dividend Tax Credit (Item 62)** — This is the amount computed as allowable dividend tax credit, which is 22 2/3% of taxable amount of dividends from taxable Canadian corporations, not exceeding the total federal income tax after adjustments.

**Investment Tax Credit (Item 63)** — This is the amount deducted from the total tax as the allowable investment tax credit on page 4 of the return.

**Child Tax Credit (Item 64)** — This credit is available to all recipients of the Family Allowance. It is \$343 per eligible child reduced by 5% of family net income over \$26,330. Shown under this heading is the total amount allowed for this credit. A further analysis of this credit is given in Tables 17 and 18.

### *The 1982 Rate Structure:*

The tax structure was revised in 1972 as a result of tax reform legislation with new personal exemptions and a new rate schedule being introduced. The old age security and social development tax were absorbed in the new rate schedule.

The 1982 rates of federal income tax will be found in Schedule 1 reproduced in the Appendix of this book "Fac-similes of 1982 Individual Income Tax Return Forms".

The provincial and territorial rates as a percentage of basic Federal Tax are as follows:

Newfoundland	59 %
Prince Edward Island	52.5%
Nova Scotia	56.5%
New Brunswick	55.5%
Ontario	48 %
Manitoba	54 %
Saskatchewan	51 %
Alberta	38.5%
British Columbia	44 %
Northwest Territories	43 %
Yukon	43 %

**Impôt total à payer (Poste 59)** — C'est le total des montants de l'«impôt fédéral à payer» et de l'«impôt provincial à payer» (Postes 57 et 58).

**Cotisations au Régime de pensions du Canada (Poste 60)** — Ce poste comprend le total des cotisations payables par les particuliers au Régime de pensions du Canada sur les gains provenant d'un emploi et sur les gains tirés d'un travail autonome. Le montant a été diminué des remboursements de paiements en trop versés au Régime de pensions du Canada. Les cotisations au Régime de rentes du Québec ne sont pas comprises dans le présent poste.

**Impôt fédéral de base (Poste 61)** — Il s'agit du montant d'impôt fédéral de base, calculé par le Ministère. Il représente le total de l'impôt fédéral sur le revenu frappant le revenu imposable plus tout rajustement d'impôt et moins le dégrèvement pour dividendes. C'est le montant obtenu avant que les déductions à titre de réduction d'impôt en 1982, de surtaxe additionnelle imposée aux particuliers non assujettis à l'impôt provincial sur le revenu, de dégrèvement pour impôts étrangers et d'abattement du Québec remboursable ne soient ajoutées.

**Dégrèvement au titre des dividendes (Poste 62)** — C'est le montant calculé à titre de dégrèvement pour dividendes admissibles, qui est de 22 2/3 % de la fraction imposable des dividendes de corporations canadiennes imposables, ne dépassant pas le total de l'impôt fédéral sur le revenu après rajustements.

**Dégrèvement pour impôts à l'investissement (Poste 63)** — C'est le montant déduit de l'impôt total au titre des dégrèvements accordés à la page 4 de la déclaration.

**Crédit d'impôt pour enfants (Poste 64)** — Ce crédit est offert à tous les bénéficiaires d'allocations familiales. Il est de 343 \$ par enfant admissible, moins 5 % de la fraction du revenu familial en sus de 26 330 \$; Cette rubrique indique le montant total accordé pour ce crédit. Une autre analyse de ce crédit figure aux Tableaux 17 et 18.

### *Taux de l'impôt de 1982:*

À la suite de la réforme fiscale, la structure de l'impôt a été révisée en 1972 de façon à prévoir de nouvelles exemptions personnelles et un nouveau barème de taux. L'impôt de sécurité de la vieillesse et l'impôt de progrès social ont été inclus dans le nouveau barème de taux.

Le taux de l'impôt fédéral sur le revenu pour 1982 figure l'Annexe 1 de l'Appendice de la présente brochure, sous la rubrique «Fac-similés de formules de Déclarations d'impôt sur le revenu des particuliers de 1982».

Les taux provinciaux et territoriaux, comme un pourcentage de l'impôt fédéral de base, sont:

Terre Neuve	59 %
Île-du-Prince-Édouard	52.5 %
Nouvelle-Écosse	56.5 %
Nouveau-Brunswick	55.5 %
Ontario	48 %
Manitoba	54 %
Saskatchewan	51 %
Alberta	38.5 %
Colombie-Britannique	44 %
Territoires du Nord-Ouest	43 %
Yukon	43 %

The Federal-Provincial Fiscal Arrangements Act continued in effect with provincial taxes calculated as a percentage of basic Federal Tax. For those provinces which made agreements under the Federal-Provincial Fiscal Arrangements Act, and on whose behalf the federal government agreed to collect the provincial income tax, a provincial income tax was levied. No provincial tax was collected by the federal government on behalf of the Province of Quebec which collects its own income taxes. Individuals not resident in Canada are required to add a surtax equal to 47% of their "Reduced Basic Federal Tax" because they are not subject to provincial income tax.

La Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces a été maintenue en vigueur; les impôts provinciaux sont calculés comme pourcentage de l'impôt fédéral de base. Un impôt provincial sur le revenu a été institué par les provinces ayant conclu un accord en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces et pour le compte desquelles le gouvernement fédéral a accepté de percevoir l'impôt provincial sur le revenu. Aucun impôt provincial sur le revenu n'a été perçu par le gouvernement fédéral pour le compte de la province de Québec, puisqu'elle administre son propre régime de perception. Les particuliers résidant hors du Canada sont tenus d'ajouter une surtaxe égale à 47 % de l'«Impôt fédéral de base réduit» parce qu'ils sont exonérés de l'impôt provincial sur le revenu.



## Description of Basic Tables

### GENERAL NOTE:

To ensure the confidentiality of taxfilers, two conditions may be applied to taxation statistics. In all tables, breakdowns with less than ten taxfilers do not show any figures in that breakdown. These figures are, however, included in all sub-totals and overall totals. Then, for tables where all returns and taxable returns are analyzed separately (Tables 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), a check on the number of non-taxable filers is done. For the breakdowns with less than ten non-taxable filers, the number of taxfilers in that breakdown is rounded to the nearest ten for the all-returns table and the corresponding taxable-returns table. The appropriate subtotal and total counts are edited when necessary to guard against residue disclosure. The equivalent amounts are not edited.

### TABLE 1 — GENERAL STATEMENT BY PROVINCE

This table consists of statistics on the major components of income and tax-related items by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. *In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the residence of the taxfiler was located on 31st December 1982, as reported on the first page of the return except in the case of multiple jurisdiction returns (i.e. returns of business men and professionals who earn income in more than one province) which are handled as all returns in other tables. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Non-residents".* In all other provincial tables, the allocation is on the basis of the taxfiler's address at the time of filing. The amounts of Federal Tax Payable, and Provincial Tax Payable, are as assessed.

### TABLE 2 — ALL RETURNS BY INCOME CLASSES

In this table all returns are classified according to the size of total income assessed. Under each income class heading there are two columns. The first column indicates the occurrence or number of all returns which had the item in question and the second column indicates the dollar amount involved for the tax returns in the income class. Each income class contains returns with total income starting at the lower limit of the income range up to but not including the upper limit of the range. For example, the income class marked \$1,500 to \$2,000 includes all returns with total incomes of \$1,500 or more up to but not including incomes of \$2,000. Some returns with less than \$3,500 income are taxable which requires an explanation since normally the exemptions are at least \$3,560. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they

## Description des tableaux de base

### REMARQUE GÉNÉRALE:

Pour sauvegarder la nature confidentielle des renseignements sur les contribuables, on a pu apporter certaines modifications dans les statistiques fiscales. Dans tous les tableaux, les subdivisions comptant moins de dix contribuables ne figurent pas dans les données indiquées mais celles-ci figurent néanmoins dans les totaux partiels et dans les totaux généraux. Ainsi dans le cas de tableaux où toutes les déclarations et les déclarations imposables sont analysées séparément (tableaux 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), le nombre de contribuables non imposables est vérifié. Dans le cas d'une subdivision comptant moins de dix contribuables non imposables, le nombre de déclarants de la subdivision est arrondi à la dizaine la plus près pour le tableau de toutes les déclarations et pour le tableau correspondant des déclarations imposables. Les totaux et totaux partiels appropriés du nombre de contribuables sont aussi modifiés lorsqu'il est nécessaire de protéger la confidentialité des renseignements toutefois, les montants correspondants ne le sont pas.

### TABLEAU 1 — ÉTAT GÉNÉRAL PAR PROVINCE

Ce tableau renferme des statistiques par province, sur les principaux éléments de revenu et de postes liés à l'impôt. Les statistiques sur les déclarations imposables et les déclarations non imposables sont données à la fois séparément et globalement. *Ce n'est que dans ce tableau que la répartition des déclarations par province ou territoire se fonde sur la province ou le territoire de résidence du déclarant au 31 décembre 1982, indiqué à la première page de sa déclaration; cependant, il y a exception pour les déclarations à administrations multiples (par ex., les déclarations des personnes d'affaires et des membres de professions libérales gagnant leur revenu dans plus d'une province) qui sont traitées comme toutes les déclarations dans les autres tableaux. Si le contribuable résidait à l'extérieur du Canada au 31 décembre, sa déclaration a été attribuée, dans ce tableau, à la colonne «Non-résidents».* Dans tous les autres tableaux qui font état de données par province, la répartition est faite d'après l'adresse du déclarant au moment où ce dernier a produit sa déclaration. Les montants d'«impôt fédéral à payer» et d'«impôt provincial à payer» correspondent aux cotisations établies.

### TABLEAU 2 — TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total établi. Chaque rubrique de catégorie de revenu comprend deux colonnes: la première indique le nombre de déclarations faisant état du poste en question et la seconde, le montant en dollars se rapportant aux déclarations d'impôt de cette catégorie de revenu. Dans chaque catégorie de revenu, le montant du revenu total commence à la limite inférieure du palier de revenu mais n'atteint pas la limite supérieure. La catégorie de 1 500 \$ à 2 000 \$, par exemple, comprend toutes les déclarations indiquant un revenu total de 1 500 \$ à 2 000 \$ exclusivement. Certaines déclarations qui font état d'un revenu inférieur à 3 500 \$ sont imposables; il faut en expliquer la raison, puisque normalement les exemptions s'élèvent à au moins 3 560 \$. Voici les cas où cela se produit: (1) certains non-résidents du Canada produisent une déclaration à l'égard du revenu gagné au Canada et n'ont pas droit aux exemptions personnelles; (2) les particuliers qui résident au



earned during their period of residence in Canada with their exemptions prorated to the same period and (3) certain returns which are taxable only in respect of lump sum pension payments which are excluded from the total income under transitional provisions of the Act. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. A small portion of returns in the higher income classes may be classified as non-taxable. This can arise because of large deductions which may offset the current year's income. The most common of these include carrying charges, dividend and foreign tax credits, business or farm losses of earlier years, large charitable donations and allowable deductions from investment income. For similar data on taxable returns only, see Table 2A.

**TABLE 2A — TAXABLE RETURNS BY INCOME CLASSES**

In this table taxable returns are classified according to the size of total income assessed.

The definition of table content is as described for Table 2 which analyzes all returns.

**TABLE 3 — ALL RETURNS BY OCCUPATION**

In this table all returns are classified according to occupation. Under each occupation group heading there are two columns: number and amount as described in Table 2. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform.

Professionals as classified here are *self-employed persons with professional fees as their principal source of income*. Professionals earning the major part of their income in the form of salary are classified as employees. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes such professionals as nurses, physiotherapists, osteopaths, chiropractors, surveyors, veterinarians, and tax consultants. The large employee class has been subdivided according to whether the taxfiler is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. The classification "Salesmen" includes only those reporting "Commission Income from Self-Employment" as their principal source of income. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger

Canada pendant seulement une partie de l'année d'imposition et qui sont imposés sur le revenu gagné pendant qu'ils résidaient au Canada doivent calculer au prorata leurs exemptions pour la même période; et (3) certains contribuables ne sont imposés que sur les paiements forfaitaires de pension qui sont exclus du revenu total en vertu des dispositions transitoires de la Loi. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Une faible proportion des déclarations comprises dans les catégories de revenu plus élevé peuvent être classées comme non imposables. Cela se produit lorsque de grosses déductions réduisent le revenu de l'année courante. Les frais reportés, les dégrèvements au titre des dividendes et pour impôts étrangers, les pertes commerciales ou agricoles d'années antérieures, les gros dons de charité et les déductions admissibles du revenu de placement sont les déductions qui entrent le plus souvent en ligne de compte. Pour des données semblables sur les déclarations imposables seulement, se reporter au Tableau 2A.

**TABLEAU 2A — DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU**

Dans ce tableau, les déclarations imposables sont classées selon l'importance du revenu total établi.

Le contenu de ce tableau est défini au Tableau 2 qui lui, analyse toutes les déclarations.

**TABLEAU 3 — TOUTES LES DÉCLARATIONS SELON L'OCCUPATION**

Dans ce tableau, toutes les déclarations sont classées selon l'occupation du contribuable. Chaque rubrique de groupe d'occupation comprend deux colonnes: la première indique le nombre de déclarations et la seconde le montant en dollars, comme c'est le cas au Tableau 2. Le classement se fonde principalement sur la façon dont le contribuable gagne son revenu, plutôt que sur le genre de travail qu'il fait. Nous avons choisi ce genre de classement, car, à notre avis, la source de revenu est une méthode systématique et uniforme de classement, alors que la description que font plusieurs particuliers de leur travail ne l'est pas.

Les membres de professions libérales dont il est question ici sont des personnes établies à leur compte dont la principale source de revenu consiste en des honoraires professionnels. Les membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme d'un salaire font partie de la catégorie des employés. Ainsi, il est probable que le nombre de médecins, avocats, etc. indiqué dans ce tableau soit moindre que le nombre indiqué dans les répertoires de professions. La catégorie «Autres professions libérales» comprend les infirmières, physiothérapeutes, ostéopathes, chiropraticiens, arpenteurs, vétérinaires et fiscalistes. La vaste catégorie des employés a été subdivisée, selon que le déclarant est employé d'une entreprise, d'une institution ou école ou d'un organisme gouvernemental quelconque. Les personnes travaillant pour des particuliers ou des agriculteurs, de même que les employés ne pouvant être inclus dans une autre catégorie, figurent parmi les «Employés non classés». Les employés des sociétés de la Couronne sont classés comme employés d'entreprises et non comme «Employés du gouvernement fédéral». La catégorie «Instituteurs et professeurs» ne comprend pas le personnel non-enseignant des écoles et collèges. La catégorie des vendeurs ne comprend que les personnes qui déclarent un revenu de commissions d'un travail indépendant comme principale source de

gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Included in "Unclassified" are those whose principal source of income is alimony or certain miscellaneous types of incomes such as hunters, trappers and guides.

### TABLE 3A — TAXABLE RETURNS BY OCCUPATION

In this table taxable returns are classified according to occupation. The definition of table content is as described for Table 3.

### TABLE 4 — ALL RETURNS BY AGE AND SEX

In this table all returns are classified by sex within age groups. Under each sex category within an age group there are two columns: number and amount as described in Table 2. Age and sex are derived from information on the first page of the return. Returns with no reported date of birth are not analyzed separately but are included in the Grand Total. A more detailed age analysis is shown in Tables 9 and 9A.

### TABLE 4A — TAXABLE RETURNS BY AGE AND SEX

In this table taxable returns are classified by sex within age groups. The definition of table content is as described for Table 4.

### TABLE 5 — ALL RETURNS BY CITY OR PLACE OF RESIDENCE

In this table, returns are classified according to the address on the return at the time of filing. Taxable returns and all returns are presented in alternate columns. Eighty-eight major cities and towns have been selected for this table in accordance with definitions employed in the 1981 Census. Provincial, territorial and outside Canada totals are provided as well.

For the 1984 Edition, metropolitan areas are no longer being represented in this table in order to achieve consistency of locality definition throughout the publication.

This detailed analysis is only available for those cities in each province which are shown in the table. Where taxfilers reside outside the cities selected for this table, they have been included under the caption "Other Areas" within the province concerned.

Some Provincial Tax Payable is shown for residents of the Province of Quebec, even though the federal government does not collect provincial income tax on behalf of this province. These amounts represent tax collected on income earned in other provinces.

revenu. Les propriétaires ou associés d'entreprises, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Un propriétaire qui exploite deux différents genres d'entreprises est classé selon l'entreprise qui lui rapporte le revenu brut le plus élevé. Les particuliers dont le revenu provient surtout de la location de biens immobiliers sont regroupés sous le titre «Propriétaires d'immeubles». La catégorie «Non classés» comprend les contribuables dont la principale source de revenu est une pension alimentaire, ou ceux qui touchent divers genres de revenu notamment, les chasseurs, les trappeurs et les guides.

### TABLEAU 3A — DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

Dans ce tableau, les déclarations imposables sont classées selon l'occupation du contribuable. Le contenu de ce tableau est défini au Tableau 3.

### TABLEAU 4 — TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

Dans ce tableau, toutes les déclarations sont classées par groupes d'âge, selon le sexe. Chaque catégorie de sexe, dans un groupe d'âge donné, renferme deux colonnes: le nombre de déclarations et les montants dont elles font état, conformément à la description du Tableau 2. Les données sur l'âge et le sexe sont tirées des renseignements qui figurent à la première page de la déclaration. Les déclarations qui ne renferment aucune date de naissance ne sont pas analysées séparément, mais elles sont comprises dans le total global. Les Tableaux 9 et 9A donnent une analyse plus détaillée selon l'âge.

### TABLEAU 4A — DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

Dans ce tableau, les déclarations imposables sont classées par groupes d'âge, selon le sexe. Le contenu de ce tableau est défini au Tableau 4.

### TABLEAU 5 — TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

Dans ce tableau, les déclarations sont classées d'après l'adresse qui est indiquée sur la déclaration. Les déclarations imposables et toutes les déclarations sont présentées dans deux colonnes adjacentes. Ce tableau renferme des statistiques pour 88 villes principales qui ont été choisies en conformité avec les définitions utilisées dans le recensement de 1981. Les totaux pour les provinces, les territoires et l'extérieur du Canada sont aussi présentés.

Pour l'édition de 1984, les régions métropolitaines ne sont plus représentées dans cette table afin que les définitions de localité utilisées soient uniformes à l'intérieur de toute la publication.

Seul un certain nombre de villes dans chaque province ont fait l'objet d'une telle analyse détaillée. Les contribuables qui résident ailleurs qu'aux villes mentionnées dans cette table sont regroupés sous la rubrique «Autres endroits» de la province en question.

Ce tableau indique des montants d'«impôt provincial à payer» par des résidents de la province de Québec, bien que le gouvernement fédéral ne perçoive pas l'impôt provincial sur le revenu pour le compte de cette province. Ces montants représentent l'impôt perçu sur le revenu gagné dans d'autres provinces.



It should be noted that these statistics have been compiled from a sample of returns. Therefore, there will be some differences between this data and information tabulated in Summary Table 1 and those in Part 2, since the latter are compiled from the universe taxfiler master computer file.

**TABLE 6 — ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME**

This table provides a distribution by total income class of all returns, taxable and non-taxable, according to marital status for tax purposes and number of dependants. For tax purposes, a person is classified as married if either the married exemption or equivalent to married exemption is claimed. Otherwise, a person is classified as single. The number of dependants reflects the number of wholly dependent children and other dependants claimed for exemptions. However, the number does not include spouses or dependants claimed in order to establish married or equivalent exemptions.

There are some taxfilers who are taxed as married but whose incomes are less than the amount of the exemption allowed for a married person. These are persons whose spouses received income in excess of \$550 but not over \$3,660. The result is a reduced married exemption. For similar data on taxable returns only, see Table 6A.

Prior to the 1983 edition of Taxation Statistics, this table was Table 6A.

**TABLE 6A — TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME**

This table provides a distribution by total income class of all taxable returns, according to marital status for tax purposes and number of dependants. The definition of table content is the same as that of Table 6. For similar data on all returns see Table 6.

Prior to the 1983 edition of Taxation Statistics, this table was Table 6.

**TABLE 6B — ALL RETURNS BY MARITAL STATUS, SEX AND INCOME**

In this table all returns both taxable and non-taxable are classified by sex, income and by *actual* marital status in addition to the classification by marital status for tax purposes. The information concerning actual marital status has been tabulated from the entry on page 1 of the tax return describing taxpayer's marital status as of December 31 of the taxation year. Analysis is presented for the groups "single", "married", "widowed or divorced" and "other". In this table, taxfilers who are separated are included in "widowed or divorced".

**TABLE 7 — ALL RETURNS BY PROVINCE AND INCOME**

In this table the taxable returns and all returns for each province have been distributed by total income class. Allocation

Il est à noter que ces données sont tirées d'un échantillon. Ainsi, on remarquera certaines différences entre ces données et l'information provenant du Tableau Récapitulatif 1 et des tableaux de la Partie 2 puisque ces derniers découlent de notre fichier informatique comprenant tous les contribuables.

**TABLEAU 6 — TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

Ce tableau classe toutes les déclarations imposables et non imposables d'après la catégorie de revenu total, l'état civil aux fins de l'impôt et le nombre de personnes à charge. Aux fins de l'impôt, une personne est considérée comme mariée si elle demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e). Sinon, elle est classée comme célibataire. Le nombre de personnes à charge comprend le nombre d'enfants entièrement à charge et les autres personnes à charge pour lesquelles le contribuable demande une exemption, mais non son conjoint ou les personnes à sa charge pour lesquels il demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e).

Il y a certains déclarants qui sont considérés comme mariés aux fins de l'impôt mais dont les revenus sont inférieurs au montant de l'exemption admise pour une personne mariée. Il s'agit de personnes dont le conjoint a reçu un revenu supérieur à 550 \$ mais inférieur à 3 660 \$. Dans ce cas, l'exemption de marié(e) est réduite. Le Tableau 6A renferme des données semblables sur les déclarations imposables seulement.

Avant l'édition de Statistiques Fiscales de 1983, ce tableau correspondait au tableau 6A.

**TABLEAU 6A — DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

Ce tableau classe les déclarations imposables d'après la catégorie de revenu total, l'état civil aux fins de l'impôt et le nombre de personnes à charge. Le contenu de ce tableau est défini au Tableau 6. Le Tableau 6 renferme des données semblables sur toutes les déclarations.

Avant l'édition de Statistiques Fiscales de 1983, ce tableau correspondait au Tableau 6.

**TABLEAU 6B — TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LE SEXE ET LE REVENU**

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées d'après le sexe, le revenu et le véritable état civil du déclarant, en plus de son état civil aux fins de l'impôt. Les renseignements concernant le véritable état civil sont tirés de la section de la première page de la déclaration d'impôt qui donne l'état civil du contribuable au 31 décembre de l'année d'imposition. L'analyse porte sur les groupes «Célibataires», «Mariés», «Veufs ou divorcés» et «Non indiqué». Dans ce tableau, les déclarants séparés font partie de la catégorie «Veufs ou divorcés».

**TABLEAU 7 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU**

Dans ce tableau, les déclarations imposables et toutes les déclarations de chaque province sont classées par catégorie du



to a province is based on the taxfiler's address at the time of filing as reported on the first page of the tax return.

#### **TABLE 8 — ALL RETURNS BY PROVINCE AND OCCUPATION**

In this table all returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on taxable returns only see Table 8A.

#### **TABLE 8A — TAXABLE RETURNS BY PROVINCE AND OCCUPATION**

In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on all returns see Table 8.

#### **TABLE 9 — ALL RETURNS BY PROVINCE AND AGE**

In this table all returns both taxable and non-taxable are arranged by the province of residence at the time of filing. Age is derived from date of birth on the first page of the return. Within each province, age breakdown is presented, beginning with "under 18" and running to "over 75", with a separate group for those whose age was unstated. Those living outside one of the ten provinces are included in the totals for Canada. For similar data on taxable returns only see Table 9A.

Prior to the 1983 edition of Taxation Statistics, this table was Table 9A.

#### **TABLE 9A — TAXABLE RETURNS BY PROVINCE AND AGE**

In this table the taxable returns are arranged by the province of residence. The content of this table is as defined in Table 9.

Prior to the 1983 edition of Taxation Statistics, this table was Table 9.

#### **TABLE 10 — ALL RETURNS BY AGE, SEX AND INCOME**

This table shows, for each of twelve age groups and for the total, the numbers and incomes for each sex by income groups for taxable returns and for all returns. "All returns" combines the figures for taxable and non-taxable returns.

The incomes referred to in this table are total incomes assessed.

revenu total. Le classement se fonde sur l'adresse du déclarant qui figure à la première page de sa déclaration d'impôt au moment de la production.

#### **TABLEAU 8 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION**

Dans ce tableau, toutes les déclarations de chaque province sont classées par catégorie d'occupation. L'adresse du contribuable lors de la production de sa déclaration détermine la répartition faite à chaque province. Les groupes d'occupation sont définis au Tableau 3. Le Tableau 8A renferme des données semblables sur les déclarations imposables seulement.

#### **TABLEAU 8A — DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION**

Dans ce tableau, les déclarations imposables de chaque province sont classées par catégorie d'occupation. L'adresse du contribuable lors de la production de sa déclaration détermine la répartition faite à chaque province. Les groupes d'occupation sont définis au Tableau 3. Le Tableau 8 renferme des données semblables sur l'ensemble des déclarations.

#### **TABLEAU 9 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'ÂGE**

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées selon la province de résidence du déclarant lors de la production de sa déclaration. Les données sur l'âge sont tirées de la section de la date de naissance sur la première page de la déclaration. Pour chaque province, les données sont classées selon l'âge des contribuables, à partir des «Moins de 18 ans» jusqu'aux «Plus de 75 ans»; un groupe distinct renferme les données sur les déclarants dont l'âge n'est pas précisé. Les déclarants qui ne vivent pas dans l'une des dix provinces sont inclus dans les totaux pour le Canada. Le Tableau 9A renferme des données semblables sur les déclarations imposables seulement.

Avant l'édition de Statistiques Fiscales de 1983, ce Tableau correspondait au Tableau 9A.

#### **TABLEAU 9A — DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'ÂGE**

Dans ce tableau, toutes les déclarations imposables sont classées selon la province de résidence. Le contenu de ce tableau est défini au Tableau 9.

Avant l'édition de Statistiques Fiscales de 1983, ce tableau correspondait au Tableau 9.

#### **TABLEAU 10 — TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU**

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble de ces groupes, le nombre de déclarations ainsi que le montant des revenus dont elles font état, selon le sexe et la catégorie de revenu, pour les déclarations imposables et pour toutes les déclarations. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables.

Les revenus indiqués dans ce tableau correspondent au total du revenu établi.

**TABLE 11 — ALL RETURNS BY AGE, SEX AND OCCUPATION**

This table shows for each of twelve age groups and for the total, the numbers and the incomes received by each sex in the major occupational groups. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

**TABLE 12 — ALL RETURNS BY OCCUPATION AND INCOME**

This table shows the distribution of taxable returns and all returns for each of thirty-five occupational groups by ranges of total income. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

**TABLE 13 — DISTRIBUTION OF GROSS AND NET INCOME BY PROVINCE**

This table shows the amount of gross income reported by filers and its relation to the net income reported in the tax returns.

Where the return is for a partner in a business or other type of enterprise, the partner's percentage share of the net income was recorded, and the corresponding share of the gross income of the partnership was used in compiling this table.

In some instances the gross income was not obtainable but in each case the net was extracted and identified as a "net", for which the corresponding gross was not available. However, in the cases where the capital cost allowance was reported the gross was estimated to be the sum of the net income and the capital cost allowance. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance as specified in the Capital Cost Allowance Schedule (Schedule 8) under the heading "Capital Cost Allowance for 1982", column 9, and, for farmers or fishermen, the total of the entries in column 6 of the separate schedule, has been accumulated and shown for each province and for each type of income in this table. As in the case of the gross income, the reported capital cost allowance is increased by an inflation factor to compensate for figures not originally available.

The capital cost allowance attributed to a partner is the total of the partner's claim in wholly owned assets, plus his share in the claim of the partnership.

Both taxable and non-taxable returns are included in this table. Returns with addresses outside Canada are included in the totals for Canada.

**TABLEAU 11 — TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION**

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble de ces groupes, le nombre de déclarations et le montant des revenus dont elles font état, selon le sexe et les principales catégories d'occupation. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes d'occupation sont définis au Tableau 3.

**TABLEAU 12 — TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU**

Ce tableau donne une répartition des déclarations imposables et de toutes les déclarations pour chacun des trente-cinq groupes d'occupation selon les paliers de revenu total. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes d'occupation sont définis au Tableau 3.

**TABLEAU 13 — RÉPARTITION DU REVENU BRUT ET DU REVENU NET PAR PROVINCE**

Ce tableau indique le montant de revenu brut que déclarent les contribuables et le rapport qui existe entre celui-ci et le revenu net figurant dans les déclarations.

Lorsqu'il s'agit de la déclaration d'un associé dans une entreprise commerciale ou dans un autre genre d'entreprise, la part de revenu net de l'associé a été compilée, et la fraction correspondante du revenu brut de la société en nom collectif a été incluse dans les calculs dont fait état ce tableau.

Dans certains cas, il a été impossible d'obtenir le montant de revenu brut. Le revenu net a quand même été calculé et désigné comme revenu «net» pour lequel le revenu brut correspondant ne pouvait être obtenu. Cependant, dans les cas où une déduction pour amortissement a été demandée, le revenu brut est tenu comme le total du revenu net et de la déduction pour amortissement. Dans le calcul définitif, on a augmenté le montant du revenu brut pour tenir compte des chiffres qui n'avaient pu être obtenus à l'origine. Le pourcentage de cette augmentation a été calculé de la façon suivante: pour chaque genre de revenu donné, on a établi le rapport entre le revenu brut et le revenu net dans une même province; le revenu net auquel ne correspond aucun revenu brut a ensuite été augmenté selon le rapport obtenu, afin d'en arriver au revenu brut non déclaré. Dans ce tableau, on a réuni et réparti par province et par catégorie de revenu le montant de la déduction pour amortissement, indiqué à la colonne 9 «Déduction pour amortissement de 1982», de l'Annexe 8 et, dans le cas des agriculteurs et des pêcheurs, le total des montants figurant à la colonne 6 de l'annexe distincte. Comme dans le cas du revenu brut, la déduction pour amortissement est rajustée selon un coefficient d'inflation afin de tenir compte des chiffres ne pouvant être obtenus à l'origine.

La déduction pour amortissement attribuée à un associé correspond au total de la déduction de l'associé à l'égard des biens détenus en propriété exclusive plus sa part de la déduction relative à la société en nom collectif.

Ce tableau tient compte des déclarations imposables et non imposables. Les déclarations portant une adresse à l'extérieur du Canada sont comprises dans les totaux pour le Canada.



**TABLE 14 — ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES**

In this table all returns taxable and non-taxable are distributed by income classes and allowed personal exemptions and the incomes of spouse and dependants are analyzed. The data have been tabulated from the "Claim for Personal Exemptions" on Page 2 of the return and also from the "Additional Personal Exemptions" on Schedule 6.

The items tabulated here have already been defined in the description of items 29 to 33 and items 43 and 48 earlier in the text. The following additional notes cover the treatment of personal exemptions in this table:

Non-residents and certain others not entitled to claim personal exemptions are excluded. Only those taxed as single and claiming the basic personal exemption are counted under the heading "Single — Basic Personal Exemption". Those claiming Age and Disability Exemptions are also included in the counts under either Single or Married or Equivalent Exemptions. Income of dependants are recorded only to a maximum of 5 dependants; if there are more than 5, the five largest incomes are recorded.

Persons claiming exemptions for wholly dependent children are dealt with separately under the \$670 and \$1,220 claims and these in turn are subdivided into those claiming the maximum or the reduced exemption. The \$670 exemption is reduced if the dependant earns in excess of \$2,320 and the \$1,220 exemption is reduced if the dependant, 18 or older, earns in excess of \$2,440. The number of returns claiming from one to 6 or more wholly dependent children is tabulated and placed in the second final column. From this amount the total number of dependants is tabulated and shown in the final column.

**TABLE 15 — ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES**

In this table taxable returns and all returns taxable and non-taxable with allowed child care expenses in Schedule 5 are distributed by income class. Expenses may be claimed either by a working mother or by a father who was single, a widower, divorced or separated, or whose wife was infirm or in an institution. In each class the number of children claimed, total payments for care and allowable deductions for child care expenses are shown. Also shown are the number of taxfilers with allowed deductions under Limitation A, B, C or allowed the total amount of payments as described in Schedule 5.

**TABLEAU 14 — TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU**

Dans ce tableau, toutes les déclarations imposables et non imposables sont classées selon les catégories de revenu et les exemptions personnelles admises. On y retrouve une analyse des revenus du conjoint et des personnes à charge. Les données ont été tirées de la section «Demande d'exemptions personnelles» à la page 2 de la déclaration et de l'Annexe 6 «Exemptions personnelles supplémentaires».

Les définitions des postes qui y sont analysés correspondent à celles des postes 29 à 33 et des postes 43 et 48 dans le présent texte. Les observations supplémentaires suivantes expliquent comment les exemptions personnelles ont été traitées dans ce tableau.

Les non-résidents et certaines autres personnes n'ayant pas droit aux exemptions personnelles sont exclus. Seules les personnes imposées à titre de célibataire qui demandent l'exemption personnelle de base sont groupées sous la rubrique «Célibataire — Exemption personnelles de base». Les personnes qui demandent l'exemption en raison d'âge ou la déduction pour invalidité sont comprises soit sous la rubrique «Célibataire» ou «Exemption de marié ou l'équivalent». Les revenus des personnes à charge, jusqu'à concurrence de 5, y sont inscrits; s'il y en a plus de 5, seuls les cinq revenus les plus élevés entrent en ligne de compte.

Les demandes d'exemption pour des enfants entièrement à charge sont divisées en deux catégories distinctes de 670 \$ et de 1 220 \$, subdivisées en deux autres catégories, les demandes d'exemption maximum et les demandes d'exemption réduite. L'exemption de 670 \$ est réduite si le revenu de la personne à charge dépasse 2 320 \$ et l'exemption de 1 220 \$ l'est si le revenu de la personne à charge, âgée de 18 ans ou plus, est supérieur à 2 440 \$. Le nombre de déclarations faisant état de demandes d'exemption pour 1 à 6 enfants ou plus entièrement à charge est calculé et figure dans l'avant-dernière colonne. Le nombre total de personnes à charge est ensuite calculé et indiqué dans la dernière colonne.

**TABLEAU 15 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMISSIBLES**

Ce tableau indique selon la catégorie de revenu, le nombre de déclarations imposables et de toutes les déclarations, imposables et non imposables, qui font état, à l'Annexe 5, de frais de garde d'enfants. Ces frais peuvent être déduits par une mère qui travaille ou un père qui est célibataire, veuf, divorcé ou séparé ou dont la femme est atteinte d'incapacité ou est placée dans une institution. Pour chaque catégorie, le nombre d'enfants inscrits, le total des sommes versées pour la garde d'enfants et les déductions admissibles de frais de garde d'enfants sont indiqués. On y retrouve également le nombre de déclarants dont les déductions sont admissibles selon les limites A, B, C ou dont le montant total des paiements, figurant à l'Annexe 5, est admissible.



**TABLE 16 — ALL RETURNS WITH TAXABLE  
CAPITAL GAINS OR ALLOWABLE  
CAPITAL LOSSES**

This table analyzes the principal sources of capital gain or loss as reported in Schedule 2, "Summary of Dispositions of Capital Property". The net gain or loss reported on the three major items — shares, real estate and bonds or other properties — are distributed by income class and broad occupation class. The remaining three items — information slips, personal use property and listed personal property — are here combined under the heading "All Other Gains or Losses". Total capital gain or loss from all sources has been segregated into gains and losses, and likewise for the taxable gain or allowable loss field. The total capital gain or loss of this table does not take into account the previous years' reserve that carried over, nor the current year reserve to be carried over into the future years. Therefore, the taxable capital gain cannot be calculated by taking one-half of the total capital gain of this table. Allowable capital losses are limited to \$2,000 maximum in the current year and the excess may be carried over to reduce taxable capital gains and other income in future years.

**TABLE 17 — CHILD TAX CREDIT BY MARITAL  
STATUS, NUMBER OF CHILDREN AND  
FAMILY NET INCOME CLASS**

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 0, according to actual marital status and number of children eligible for the credit. The family net income is defined here as the aggregate of the net incomes of the claimant and the spouse (if applicable).

**TABLE 18 — CHILD TAX CREDIT BY PROVINCE  
AND FAMILY NET INCOME CLASS**

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 0, according to province of residence. The family net income is defined as the aggregate of the net incomes of the claimant and the spouse (if applicable).

**TABEAU 16 — TOUTES LES DÉCLARATIONS  
FAISANT ÉTAT DE GAINS  
EN CAPITAL IMPOSABLES OU  
DE PERTES EN CAPITAL  
DÉDUCTIBLES**

Dans ce tableau, on retrouve une analyse des principales sources de gains ou de pertes en capital déclarés à l'Annexe 2 «Sommaire des dispositions de biens en immobilisations». Les pertes ou les gains en capital nets déclarés aux trois principaux postes — actions, biens immeubles et obligations ou autres biens — sont classés par catégorie de revenu et par catégorie générale d'emploi. Les autres postes — gains ou pertes selon les feuillets de renseignements, biens à usage personnel et biens personnels désignés — sont groupés ici sous la rubrique «Tous autres gains ou pertes». Le total des gains ou des pertes en capital de toute provenance a été divisé en gains et pertes; il en est de même pour les gains imposables et les pertes déductibles. Le total des gains ou des pertes en capital qui figure dans ce tableau ne tient pas compte des réserves reportées des années antérieures, ni de la réserve de l'année courante qui sera reportée ultérieurement. Par conséquent, le gain en capital imposable ne peut être calculé en fonction de la moitié du total du gain en capital dont fait état ce tableau. Les pertes en capital déductibles sont limitées à un maximum de 2 000 \$ dans l'année courante, puisque l'excédent peut être reporté ultérieurement en vue de réduire les gains en capital imposables et les autres revenus.

**TABEAU 17 — CRÉDIT D'IMPÔT POUR ENFANTS  
SELON L'ÉTAT CIVIL, LE  
NOMBRE D'ENFANTS ET LA  
CATÉGORIE DE REVENU NET  
DE LA FAMILLE**

Ce tableau donne une répartition, selon la catégorie de revenu net total de la famille, de toutes les déclarations faisant état à l'Annexe 10 d'un crédit d'impôt pour enfants admissibles, d'après le véritable état civil et le nombre d'enfants admissibles. Le revenu net de la famille est défini ici comme le total des revenus nets du demandeur et de son conjoint, s'il y a lieu.

**TABEAU 18 — CRÉDIT D'IMPÔT POUR ENFANTS  
PAR PROVINCE, SELON LA  
CATÉGORIE DE REVENU NET  
DE LA FAMILLE**

Ce tableau donne une répartition, selon la catégorie de revenu net total de la famille, de toutes les déclarations faisant état à l'Annexe 10 d'un crédit d'impôt pour enfants d'après la province de résidence. Le revenu net de la famille est défini comme le total des revenus nets du demandeur et de son conjoint, s'il y a lieu.



# **Summary Tables of Individual Statistics**

These Summary Tables are based upon taxable and all income tax returns.

# **Tableaux récapitulatifs des statistiques concernant les particuliers**

Ces tableaux récapitulatifs sont basés sur toutes les déclarations d'impôt et les déclarations imposables.



## SUMMARY TABLE 1

## RETURNS BY 100 SELECTED CITIES — 1982

Cities Arranged Alphabetically and Ranked in order of Average Income  <i>Villes énumérées par ordre alphabétique et par rang selon le revenu moyen</i>	ALL RETURNS <i>TOUTES LES DÉCLARATIONS</i>					TAXABLE RETURNS <i>DÉCLARATIONS IMPOSABLES</i>		
	RANK <i>RANG</i>	Number of Returns <i>Nombre de déclara- tions</i>	Average Income <i>Revenu moyen</i>	Total Income <i>Revenu total</i> (\$000)	Total Tax Payable <i>Impôt total à payer</i> (\$000)	Number of Returns <i>Nombre de déclara- tions</i>	Average Income <i>Revenu moyen</i>	Tot Incom <i>Reven tot</i> (\$000)
Barrie, Ont.....	60	32,506	15,940	518,165	82,017	22,066	21,711	479,05
Beaumont, Qué.....	90	32,181	14,762	475,083	48,285	21,837	20,260	442,43
Belleville, Ont.....	67	30,397	15,724	477,968	74,278	20,409	21,717	443,22
Brampton, Ont.....	35	100,558	17,828	1,792,816	315,211	76,855	22,305	1,714,25
Brandon, Man.....	96	31,625	13,695	433,117	61,711	18,646	20,252	377,62
Brantford, Ont.....	82	51,188	15,051	770,465	115,591	34,496	20,524	708,02
Brossard, Qué.....	22	30,765	18,947	582,923	70,507	22,714	24,560	557,87
Burlington, Ont.....	6	71,308	20,485	1,460,813	271,757	52,543	26,444	1,389,48
Burnaby, B.C.—C.B.....	21	89,789	18,973	1,703,584	292,954	68,401	23,600	1,614,28
Calgary, Alta.—Alb.....	3	413,969	22,297	9,230,272	1,741,341	325,529	27,237	8,866,68
Cambridge, Ont.....	79	50,777	15,187	771,198	118,135	35,618	20,054	714,31
Charlesbourg, Qué.....	55	39,840	16,376	652,459	71,338	27,828	22,101	615,02
Chatham, Ont.....	74	30,840	15,428	475,805	74,315	20,257	21,642	438,41
Chicoutimi, Qué.....	83	35,693	15,043	536,964	56,114	22,758	21,784	495,77
Coquitlam, B.C.—C.B.....	18	33,910	19,400	657,883	118,320	25,895	24,302	629,31
Cornwall, Ont.....	95	31,386	13,831	434,130	65,865	18,733	20,377	392,93
Dartmouth, N.S.—N.-É.....	57	49,812	16,288	811,380	139,830	34,802	21,907	762,42
Delta, B.C.—C.B.....	7	44,437	20,434	908,061	166,052	33,041	26,270	868,00
Drummondville, Qué.....	100	26,532	13,238	351,233	32,221	17,013	18,539	315,41
Edmonton, Alta.—Alb.....	12	369,980	19,941	7,378,137	1,294,393	285,307	24,705	7,048,76
Etobicoke, Ont.....	9	111,882	20,179	2,257,701	418,168	85,653	25,077	2,147,97
Fredericton, N.B.—N.-B.....	70	37,525	15,662	587,741	95,636	28,313	19,901	563,48
Gatineau, Qué.....	63	44,353	15,883	704,482	75,893	31,831	20,964	667,31
Gloucester, Ont.....	13	34,840	19,902	693,419	126,491	26,655	25,104	669,15
Granby, Qué.....	98	28,130	13,638	383,660	36,551	18,733	18,660	349,56
Guelph, Ont.....	49	50,593	16,605	840,105	135,150	35,474	22,058	782,45
Halifax, N.S.—N.-É.....	45	79,389	16,876	1,339,773	230,206	55,509	22,377	1,242,13
Hamilton, Ont.....	62	198,643	15,908	3,160,123	508,991	134,585	21,815	2,936,01
Hull, Qué.....	76	35,742	15,311	547,276	57,394	24,863	20,449	508,43
Jonquière, Qué.....	73	31,988	15,453	494,324	51,282	20,372	22,568	459,75
Kamloops, B.C.—C.B.....	34	42,152	17,899	754,513	127,797	29,604	23,960	709,35
Kelowna, B.C.—C.B.....	56	47,506	16,356	777,026	118,529	31,624	22,305	705,40
Kingston, Ont.....	50	57,368	16,570	950,598	154,816	38,652	22,853	883,31
Kitchener, Ont.....	64	94,386	15,836	1,494,704	232,472	66,919	20,809	1,392,53
Lachine, Qué.....	78	23,213	15,237	353,718	35,828	16,388	19,955	327,02
Langley, B.C.—C.B.....	37	38,176	17,743	677,384	114,786	26,455	23,949	633,58
La Salle, Qué.....	68	48,155	15,720	757,006	78,614	35,837	19,888	712,73
Laval, Qué.....	51	166,262	16,512	2,745,348	302,487	118,199	21,849	2,582,62
Lethbridge, B.C.—C.B.....	29	38,516	18,422	709,574	113,674	28,378	23,603	669,81
London, Ont.....	46	168,447	16,839	2,836,503	463,888	118,894	22,288	2,650,01
Longueuil, Qué.....	87	74,865	14,838	1,110,855	114,504	51,576	20,074	1,035,35
Markham, Ont.....	2	65,689	23,814	1,564,318	309,636	49,873	29,927	1,492,57
Medicine Hat, Alta.—Alb.....	33	26,813	18,171	487,221	78,745	19,345	23,648	457,47
Mississauga, Ont.....	16	206,986	19,561	4,048,926	754,438	158,982	24,374	3,875,03
Moncton, N.B.—N.-B.....	92	43,484	14,652	637,146	100,513	31,856	19,037	606,43
Montréal, Qué.....	71	643,668	15,564	10,017,790	1,048,670	444,855	20,674	9,197,17
Montréal-Nord, Qué.....	97	51,465	13,645	702,257	67,676	35,070	18,471	647,81
Moose Jaw, Sask.....	59	23,820	16,240	386,837	61,627	16,576	21,685	359,47
Nanaimo, B.C.—C.B.....	48	32,345	16,719	540,785	87,810	21,800	23,024	501,92
Nepean, Ont.....	11	39,662	20,164	799,755	146,626	29,655	25,768	764,10
New Westminster, B.C.—C.B.....	42	26,558	17,491	464,539	77,324	19,380	22,469	435,44
Niagara Falls, Ont.....	84	46,032	14,976	689,420	105,243	29,411	21,285	626,04
North Bay, Ont.....	80	33,414	15,139	505,879	79,201	21,434	21,752	466,22
North Vancouver, B.C.—C.B.....	5	67,244	20,820	1,400,036	257,751	51,355	25,997	1,335,01
North York, Ont.....	10	276,276	20,174	5,573,767	1,022,942	204,740	25,732	5,268,43
Oakville, Ont.....	4	49,476	22,196	1,098,185	218,650	36,763	28,493	1,047,57
Oshawa, Ont.....	47	76,318	16,767	1,279,628	214,348	54,060	22,327	1,207,03
Ottawa, Ont.....	8	248,292	20,309	5,042,684	908,370	185,791	25,804	4,794,11
Peterborough, Ont.....	77	46,678	15,307	714,508	107,711	31,146	21,075	656,44
Pickering, Ont.....	19	26,542	19,270	511,486	93,925	20,185	24,305	490,60
Prince George, B.C.—C.B.....	30	46,672	18,397	858,667	154,668	33,276	24,642	819,95
Québec, Qué.....	65	109,011	15,771	1,719,267	179,924	74,069	21,348	1,581,25
Red Deer, Alta.—Alb.....	25	34,257	18,640	638,557	106,615	25,755	23,465	604,33
Regina, Sask.....	24	107,438	18,722	2,011,477	354,724	81,250	23,525	1,911,40
Repentigny, Qué.....	32	22,516	18,200	409,810	48,635	16,392	23,933	392,33
Richmond, B.C.—C.B.....	14	63,644	19,710	1,254,477	221,634	48,821	24,546	1,198,40
Richmond Hill, Ont.....	17	24,772	19,509	483,299	86,666	18,658	24,540	457,80

## DÉCLARATIONS — 100 VILLES CHOISIES — 1982

Cities Arranged Alphabetically and Ranked in order of Average Income  <i>Villes énumérées par ordre alphabétique et par rang selon le revenu moyen</i>	ALL RETURNS <i>TOUTES LES DÉCLARATIONS</i>					TAXABLE RETURNS <i>DÉCLARATIONS IMPOSABLES</i>		
	RANK  <i>RANG</i>	Number of Returns  <i>Nombre de déclara- tions</i>	Average Income  <i>Revenu moyen</i>	Total Income  <i>Revenu total</i> (\$000)	Total Tax Payable  <i>Impôt total à payer</i> (\$000)	Number of Returns  <i>Nombre de déclara- tions</i>	Average Income  <i>Revenu moyen</i>	Total Income  <i>Revenu total</i> (\$000)
Arnprior, Ont. ....	20	44,712	19,043	851,458	156,643	31,291	25,674	803,389
Assiniboia, Sask. ....	36	103,673	17,816	1,847,060	319,304	75,194	23,126	1,738,949
Ault-Ste-Marie, Ont. ....	54	53,470	16,408	877,361	145,929	35,896	22,967	824,459
Barnborough, Ont. ....	38	282,046	17,662	4,981,715	851,397	211,987	22,266	4,720,170
Berbrooke, Qué. ....	94	50,243	14,584	732,771	72,233	33,371	19,968	666,353
Catharines, Ont. ....	52	78,563	16,507	1,296,868	211,569	52,302	23,005	1,203,213
Hubert, Qué. ....	86	36,836	14,888	548,421	56,590	25,468	20,276	516,394
Hyacinthe, Qué. ....	88	24,579	14,777	363,205	35,186	16,603	19,709	327,232
John, N.B.—N.B. ....	93	51,715	14,629	756,554	118,476	38,330	18,857	722,819
John's, Nfld., T.-N. ....	66	58,123	15,754	915,694	164,688	44,339	19,906	882,637
Laurent, Qué. ....	39	39,689	17,622	699,429	77,515	29,258	22,434	655,522
Léonard, Qué. ....	85	46,248	14,968	692,281	70,171	34,216	18,978	649,375
Thomas, Ont. ....	89	23,149	14,768	341,883	49,729	15,822	19,922	315,215
e-Foy, Qué. ....	27	46,050	18,471	850,615	103,622	32,700	24,547	802,693
oney Creek, Ont. ....	44	26,274	17,214	452,305	75,409	18,842	22,601	425,866
ddbury, Ont. ....	69	58,581	15,708	920,221	145,684	38,238	22,211	849,336
irrey, B.C.—C.B. ....	43	92,599	17,244	1,596,807	267,221	65,335	22,956	1,499,846
dney, N.S.—N.-É. ....	99	25,086	13,520	339,181	52,116	15,051	20,147	303,241
hunder Bay, Ont. ....	41	76,921	17,575	1,351,897	232,370	54,196	23,435	1,270,106
immins, Ont. ....	61	29,078	15,913	462,730	79,144	18,904	22,861	432,180
oronto, Ont. ....	31	751,474	18,253	13,717,263	2,434,308	536,500	23,978	12,864,278
rois-Rivières, Qué. ....	75	35,115	15,420	541,495	57,024	22,957	21,664	497,347
ancouver, B.C.—C.B. ....	15	300,544	19,654	5,907,158	1,039,134	220,363	25,252	5,564,771
erdun, Qué. ....	91	37,327	14,672	547,671	55,500	25,329	19,878	503,503
ernon, B.C.—C.B. ....	53	23,832	16,421	391,367	59,819	15,994	22,539	360,494
ictoria, B.C.—C.B. ....	28	145,386	18,440	2,680,997	426,498	106,669	23,523	2,509,181
aterloo, Ont. ....	26	34,215	18,626	637,304	108,303	24,465	24,341	595,511
Welland, Ont. ....	81	29,738	15,108	449,297	69,484	19,437	21,277	413,575
est Vancouver, B.C.—C.B. ....	1	24,066	29,532	710,740	151,458	18,159	37,467	680,374
hitby, Ont. ....	23	24,015	18,750	450,300	81,024	17,736	24,165	428,599
indsor, Ont. ....	58	127,265	16,276	2,071,428	325,549	83,525	22,528	1,881,723
innipeg, Man. ....	72	415,714	15,479	6,434,910	1,051,549	273,429	21,480	5,873,280
ork, Ont. ....	40	67,139	17,590	1,181,017	198,443	50,454	22,117	1,115,930

Note: Beginning with the 1983 edition of Taxation Statistics, changes were made to this table to consider all cities separately. In prior editions, some cities had been grouped and presented under the locality name. As a result, a city in this table may refer to a different geographical area from the locality of the same name in prior editions.

It should be noted that the figures related to Langley and North Vancouver, B.C. represent those for the District Municipality as well as the city.

Cities included in this table have a population of 22,500 or more taxpayers for the 1982 tax year. Consequently, the average incomes here are not necessarily the 100 highest average incomes in Canada. Further information is available on these and other localities in Basic Table 5 and Geographic Tables 1 and 2.

The ranking in this table is based on the average income of all returns. The information was collected from our universe master file and is not from our sample used to tabulate statistics for the other tables. Therefore, there will be some differences between this data and information tabulated in Table 5.

Note: Depuis l'édition de Statistiques Fiscales de 1983, ce tableau a été modifié afin d'indiquer toutes les villes séparément. Dans des éditions antérieures, certaines villes avaient été regroupées et présentées sous le nom d'une seule localité. Par conséquent, le nom d'une ville qui figure sur ce tableau peut se rapporter à une région géographique différente de la localité portant le même nom dans des éditions antérieures.

Notiez toutefois que les statistiques reliées à Langley et North Vancouver, C.B. représentent celles du District Municipal en plus de la ville elle-même.

Les villes incluses dans ce tableau sont celles avec une population de 22,500 et plus déclarants pour 1982. Conséquemment, les revenus moyens dans ce tableau ne sont pas nécessairement les 100 plus élevés au Canada. On peut obtenir d'autres informations sur ces villes et autres localités dans le Tableau de Base 5 et dans les Tableaux Géographiques 1 et 2.

Le rang dans ce tableau est établi selon le revenu moyen de toutes les déclarations. L'information a été tirée de notre dossier général et non de l'échantillon servant pour les autres tableaux, c'est pourquoi ce tableau est différent du Tableau 5.



## SUMMARY TABLE 2 — TABLEAU RÉCAPITULATIF 2

## ALL RETURNS BY INCOME CLASSES — 1982

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU — 1982

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU D'APRÈS LE REVENU TOTAL	NUMBER  NOMBRE	% of Grand Total Cumulative  % cumu- latif du total global	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL				
			Total Income (In Millions)  Revenu total (en millions)	% of Grand Total Cumulative  % cumu- latif du total global	Taxable Income (In Millions)  Revenu imposable (en millions)	Federal Tax (In Millions)  Impôt Fédéral (en millions)	% of Grand Total  % du total global	% of Grand Total Cumulative  % cumu- latif du total global	Effective Rate on Total Income  Taux effectif sur le revenu total	Effective Rate on Taxable Income  Taux effectif sur le revenu impo- sable
Loss and Nil - Perte et Néant....	828,508	5.44	\$ 473.8-	.19-	\$	\$				
\$ 1 to-à \$1,000.....	602,737	9.40	279.8	.08-	.9					.51
1,000 to-à 1,500.....	231,368	10.92	289.4	.04	.8					.70
1,500 to-à 2,000.....	221,449	12.38	386.4	.19	1.6					.52
2,000 to-à 2,500.....	219,610	13.82	493.8	.38	1.6					1.02
2,500 to-à 3,000.....	243,917	15.42	673.0	.64	2.0				.01	2.01
3,000 to-à 3,500.....	244,097	17.03	794.0	.95	2.8	.1			.01	2.74
3,500 to-à 4,000.....	241,607	18.61	905.3	1.31	9.1	.2			.02	1.87
4,000 to-à 4,500.....	268,891	20.38	1,142.8	1.75	55.8	.2			.01	.30
4,500 to-à 5,000.....	263,978	22.12	1,253.3	2.24	122.5	.1			.01	.10
5,000 to-à 5,500.....	266,557	23.87	1,398.6	2.79	215.0	.4			.03	.20
5,500 to-à 6,000.....	283,758	25.73	1,631.3	3.43	339.8	1.1		.01	.06	.31
6,000 to-à 6,500.....	281,017	27.58	1,755.0	4.11	404.5	6.5	.02	.03	.37	1.60
6,500 to-à 7,000.....	280,011	29.42	1,891.2	4.85	504.6	17.3	.06	.09	.92	3.43
7,000 to-à 7,500.....	273,452	31.21	1,981.4	5.62	577.0	28.7	.10	.20	1.45	4.97
7,500 to-à 8,000.....	264,523	32.95	2,049.2	6.42	640.4	39.3	.14	.34	1.92	6.14
8,000 to-à 8,500.....	264,649	34.69	2,183.8	7.28	745.3	53.4	.19	.53	2.44	7.16
8,500 to-à 9,000.....	257,758	36.38	2,255.5	8.16	804.3	61.3	.22	.75	2.72	7.62
9,000 to-à 9,500.....	257,789	38.08	2,382.9	9.09	929.2	78.4	.28	1.04	3.29	8.44
9,500 to-à 10,000.....	255,223	39.75	2,487.8	10.06	1,020.6	93.5	.34	1.38	3.76	9.16
10,000 to-à 10,500.....	252,267	41.41	2,584.9	11.07	1,112.5	108.3	.39	1.77	4.19	9.73
10,500 to-à 11,000.....	237,782	42.97	2,555.6	12.07	1,130.9	115.0	.42	2.18	4.50	10.17
11,000 to-à 11,500.....	249,823	44.61	2,810.7	13.16	1,310.1	140.1	.51	2.69	4.99	10.70
11,500 to-à 12,000.....	230,924	46.13	2,713.1	14.22	1,287.6	142.0	.51	3.20	5.23	11.03
12,000 to-à 12,500.....	233,449	47.67	2,857.6	15.34	1,417.1	163.5	.59	3.79	5.72	11.54
12,500 to-à 13,000.....	227,314	49.16	2,898.1	16.47	1,477.8	176.1	.64	4.43	6.08	11.92
13,000 to-à 13,500.....	225,563	50.64	2,988.7	17.64	1,588.6	196.2	.71	5.14	6.57	12.33
13,500 to-à 14,000.....	222,275	52.10	3,054.8	18.83	1,638.6	206.0	.74	5.88	6.74	12.57
14,000 to-à 14,500.....	217,411	53.53	3,096.9	20.04	1,723.0	223.7	.81	6.69	7.22	12.98
14,500 to-à 15,000.....	228,233	55.03	3,366.3	21.35	1,900.2	251.6	.91	7.60	7.47	13.24
15,000 to-à 15,500.....	216,382	56.45	3,298.7	22.64	1,865.6	248.9	.90	8.50	7.55	13.34
15,500 to-à 16,000.....	207,745	57.82	3,271.4	23.92	1,889.8	257.6	.93	9.43	7.87	13.63
16,000 to-à 16,500.....	206,875	59.17	3,361.7	25.23	1,962.3	271.5	.98	10.41	8.08	13.84
16,500 to-à 17,000.....	208,426	60.54	3,491.1	26.60	2,071.2	291.7	1.05	11.47	8.36	14.08
17,000 to-à 17,500.....	197,253	61.84	3,401.8	27.92	2,042.5	291.4	1.05	12.52	8.57	14.27
17,500 to-à 18,000.....	187,052	63.07	3,319.4	29.22	2,003.2	287.6	1.04	13.56	8.67	14.36
18,000 to-à 18,500.....	186,477	64.29	3,402.2	30.55	2,075.1	301.5	1.09	14.65	8.86	14.53
18,500 to-à 19,000.....	182,848	65.50	3,428.6	31.89	2,110.6	310.5	1.12	15.77	9.06	14.71
19,000 to-à 19,500.....	179,378	66.67	3,452.2	33.24	2,155.5	320.6	1.16	16.93	9.29	14.87
19,500 to-à 20,000.....	176,557	67.83	3,486.8	34.60	2,180.7	325.8	1.18	18.11	9.34	14.94
20,000 to-à 20,500.....	168,596	68.94	3,413.0	35.93	2,172.4	329.2	1.19	19.30	9.64	15.15
20,500 to-à 21,000.....	165,358	70.03	3,431.4	37.27	2,195.5	336.2	1.22	20.52	9.80	15.31
21,000 to-à 21,500.....	164,996	71.11	3,506.5	38.64	2,252.0	346.3	1.25	21.77	9.87	15.38
21,500 to-à 22,000.....	157,352	72.15	3,422.4	39.98	2,223.4	346.8	1.25	23.02	10.13	15.60
22,000 to-à 22,500.....	157,875	73.18	3,512.8	41.35	2,282.4	358.6	1.30	24.32	10.21	15.71
22,500 to-à 23,000.....	148,466	74.16	3,377.1	42.67	2,223.1	351.1	1.27	25.59	10.40	15.79
23,000 to-à 24,000.....	290,669	76.07	6,830.6	45.33	4,532.2	727.0	2.63	28.21	10.64	16.04
24,000 to-à 25,000.....	282,543	77.92	6,921.1	48.04	4,633.3	755.1	2.73	30.94	10.91	16.30
25,000 to-à 26,000.....	267,031	79.68	6,808.2	50.69	4,595.2	757.2	2.74	33.68	11.12	16.48
26,000 to-à 27,000.....	257,406	81.37	6,820.5	53.36	4,644.8	778.9	2.82	36.50	11.42	16.77
27,000 to-à 28,000.....	238,728	82.94	6,563.5	55.92	4,496.9	762.6	2.76	39.25	11.62	16.96
28,000 to-à 29,000.....	226,705	84.43	6,458.5	58.44	4,466.7	768.7	2.78	42.03	11.90	17.21
29,000 to-à 30,000.....	197,961	85.73	5,838.1	60.72	4,055.1	705.8	2.55	44.58	12.09	17.40
30,000 to-à 32,500.....	436,029	88.59	13,608.1	66.04	9,601.1	1,709.0	6.18	50.76	12.56	17.80
32,500 to-à 35,000.....	353,592	90.92	11,908.5	70.69	8,534.7	1,566.1	5.66	56.42	13.15	18.35
35,000 to-à 37,500.....	263,514	92.65	9,536.3	74.41	6,906.4	1,280.8	4.63	61.05	13.43	18.55
37,500 to-à 40,000.....	215,699	94.06	8,346.5	77.67	6,126.7	1,155.8	4.18	65.23	13.85	18.87
40,000 to-à 45,000.....	287,768	95.96	12,159.2	82.42	9,040.8	1,747.6	6.32	71.55	14.37	19.33
45,000 to-à 50,000.....	177,785	97.12	8,409.0	85.70	6,369.3	1,265.7	4.58	76.12	15.05	19.87
50,000 to-à 60,000.....	181,531	98.32	9,870.0	89.56	7,668.4	1,532.1	5.54	81.66	15.52	19.98
60,000 to-à 70,000.....	89,387	98.90	5,758.7	91.80	4,559.5	938.1	3.39	85.05	16.29	20.57
70,000 to-à 80,000.....	48,380	99.22	3,609.9	93.21	2,862.7	620.7	2.24	87.29	17.19	21.68
80,000 to-à 90,000.....	29,785	99.42	2,519.1	94.20	1,980.4	455.7	1.65	88.94	18.09	23.01
90,000 to-à 100,000.....	20,443	99.55	1,936.8	94.95	1,521.8	362.6	1.31	90.25	18.72	23.83
100,000 to-à 150,000.....	41,313	99.82	4,918.1	96.87	3,832.7	964.9	3.49	93.74	19.62	25.18
150,000 to-à 200,000.....	12,646	99.91	2,172.0	97.72	1,629.6	456.7	1.65	95.39	21.03	28.03
200,000 to-à 250,000.....	5,380	99.94	1,194.3	98.19	890.1	254.3	.92	96.31	21.30	28.57
250,000 and over-et plus.....	8,992	100.00	4,638.1	100.00	3,113.8	1,020.8	3.69	100.00	22.01	32.78
TOTAL.....	15,220,863	100.00	256,089.4	100.00	160,731.7	27,664.4	100.00	100.00	10.80	17.21

Note: For further information see Tables 2, 2A, 7, 10, 12.

Remarque: Pour de plus amples renseignements, voir tableaux 2, 2A, 7, 10, 12.

Please note: This table is now an analysis by all returns rather than by taxable returns, as was done prior to the 1979 edition of Taxation Statistics.

A remarquer: Ce tableau représente maintenant une analyse considérant toutes les déclarations plutôt que seulement les déclarations imposables comme avant l'édition de Statistiques Fiscales de 1979.



## SUMMARY TABLE 3 — TABLEAU RÉCAPITULATIF 3

ALL RETURNS BY OCCUPATION — 1982  
TOUTES LES DÉCLARATIONS SELON L'OCCUPATION — 1982

OCCUPATION	NUMBER	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL		
		Average Income	Total Income (In Millions)	% of Grand Total	Average Tax	Federal Tax (In Millions)	% of Grand Total
OCCUPATION	NOMBRE	Revenu moyen	Revenu total (en millions)	% du total global	Impôt moyen	Impôt fédéral (en millions)	% du total global
		\$	\$		\$	\$	
Self-Employed Doctors & Surgeons—Médecins et chirurgiens à leur compte....	30,577	75,175	2,298.6	.90	15,556	475.7	1.72
Self-Employed Dentists—Dentistes à leur compte.....	8,276	66,151	547.5	.21	13,307	110.1	.40
Self-Employed Lawyers & Notaries—Avocats et notaires à leur compte.....	16,929	57,882	979.9	.38	10,822	183.2	.66
Self-Employed Accountants—Comptables à leur compte.....	10,699	43,330	463.6	.18	7,040	75.3	.27
Self-Employed Engineers & Architects—Ingénieurs et architectes à leur compte.....	4,329	40,070	173.5	.07	6,836	29.6	.11
Other Self-Employed Professionals—Autres professionnels à leur compte.....	48,415	20,632	998.9	.39	2,569	124.4	.45
Investors—Portefeuilleistes.....	1,283,943	19,946	25,609.6	10.00	1,951	2,505.3	9.06
Employees—Employés.....	10,046,877	19,346	194,366.8	75.90	2,206	22,167.0	80.13
Property Owners—Propriétaires d'immeubles.....	114,366	16,697	1,909.6	.75	1,924	220.0	.80
Farmers—Cultivateurs.....	270,264	15,535	4,198.6	1.64	1,112	300.6	1.09
Self-Employed Salesmen—Vendeurs à leur compte.....	28,632	15,432	441.8	.17	1,578	45.2	.16
Fishermen—Pêcheurs.....	38,105	13,004	495.5	.19	956	36.4	.13
Business Proprietors—Propriétaires d'entreprises.....	488,406	12,463	6,087.0	2.38	1,125	549.3	1.99
Pensioners—Pensionnés.....	988,618	10,732	10,609.6	4.14	510	504.3	1.82
Self-Employed Entertainers & Artists—Artistes et exécutants à leur compte.....	18,736	10,638	199.3	.08	924	17.3	.06
Unclassified—Non classés.....	1,823,691	3,679	6,709.6	2.62	176	320.8	1.16
TOTAL.....	15,220,863	16,825	256,089.4	100.00	1,818	27,664.4	100.00
Business Proprietors:—Propriétaires d'entreprises:							
		\$	\$		\$	\$	
Insurance Agents—Agents d'assurance.....	1,987	25,498	50.7	.02	3,126	6.2	.02
Finance—Finance.....	3,369	23,419	78.9	.03	4,483	15.1	.05
Wholesale Trade—Commerce de gros.....	8,961	21,190	189.9	.07	2,715	24.3	.09
Real Estate—Immeuble.....	2,469	18,210	45.0	.02	3,005	7.4	.03
Other Business—Autres entreprises.....	11,511	16,588	190.9	.07	2,375	27.3	.10
Recreation Services—Services récréatifs.....	7,136	14,697	104.9	.04	1,533	10.9	.04
Forestry—Exploitation forestière.....	7,533	14,638	110.3	.04	1,181	8.9	.03
Construction—Construction.....	76,502	13,059	999.0	.39	1,018	77.9	.28
Retail Trade—Commerce de détail.....	141,823	12,283	1,742.0	.68	1,095	155.3	.56
Utilities—Services d'utilité.....	58,214	12,024	700.0	.27	923	53.7	.19
Business Services—Services commerciaux.....	8,230	11,963	98.5	.04	1,090	9.0	.03
Manufacturing—Fabrication.....	13,654	11,168	152.5	.06	825	11.3	.04
Other Services—Autres services.....	147,017	11,050	1,624.6	.63	965	141.9	.51
TOTAL.....	488,406	12,463	6,087.0	2.38	1,125	549.3	1.99
Employees:—Employés:							
		\$	\$		\$	\$	
Teachers & Professors—Instituteurs et professeurs.....	307,206	31,178	9,578.0	3.74	4,123	1,266.6	4.58
Federal Government—Gouvernement fédéral.....	342,032	25,053	8,568.8	3.35	3,059	1,046.3	3.78
Provincial Governments—Gouvernements provinciaux.....	514,907	23,589	12,145.9	4.74	2,821	1,452.4	5.25
Armed Forces—Forces armées.....	82,725	23,487	1,943.0	.76	2,752	227.7	.82
Municipal Governments—Gouvernements municipaux.....	551,326	21,304	11,745.5	4.59	2,434	1,341.8	4.85
Business Enterprises—Entreprises commerciales.....	6,903,677	18,812	129,872.7	50.71	2,151	14,849.2	53.68
Institutions—Institutions.....	866,581	17,627	15,275.5	5.96	1,787	1,548.8	5.60
Unclassified—Non classés.....	478,423	10,947	5,237.3	2.05	908	434.3	1.57
TOTAL.....	10,046,877	19,346	194,366.8	75.90	2,206	22,167.0	80.13

Note: For further information see Tables 3, 3A, 8, 8A, 11, 12.

Remarque: Pour de plus amples renseignements, voir tableaux 3, 3A, 8, 8A, 11, 12.

Doctors, lawyers and similar professional classifications shown above include only those earning the major part of their income from professional fees. Professionals whose principal source of income in the form of salary are classified as employees.

Les catégories professionnelles représentées par les médecins, les avocats et les autres professions libérales semblables indiquées ci-dessus ne comprennent que celles où les honoraires professionnels constituent la plus grande partie du revenu. Les professionnels dont la source principale de revenu revêt la forme de traitement ou salaire sont classés comme étant des employés.

Please note: This table is now an analysis by all returns rather than by taxable returns, as was done prior to the 1979 edition of Taxation Statistics.

A remarquer: Ce tableau représente maintenant une analyse considérant toutes les déclarations plutôt que seulement les déclarations imposables comme avant l'édition de Statistiques Fiscales de 1979.

## SUMMARY TABLE 4 — TABLEAU RÉCAPITULATIF 4

## ALL RETURNS BY AGE AND SEX — 1982

## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE — 1982

AGE GROUP  GROUPE SELON L'ÂGE	NUMBER  NOMBRE	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL		
		Average Income  Revenu moyen	Total Income (In Millions)  Revenu total (en millions)	% of Grand Total  % du total global	Average Tax  Impôt moyen	Federal Tax (In Millions)  Impôt fédéral (en millions)	Grand Total  Total global
All Taxpayers — Tous les contribuables							
Under-Moins de 20.....	817,083	\$ 5,048	\$ 4,124.4	1.61	\$ 192	\$ 157.0	5.3
20 — 24.....	2,151,838	10,400	22,378.2	8.74	840	1,807.9	6.3
25 — 29.....	2,111,256	14,748	31,135.8	12.16	1,506	3,179.0	11.4
30 — 34.....	1,902,552	17,341	32,991.8	12.88	1,910	3,634.2	13.3
35 — 39.....	1,676,636	19,650	32,946.6	12.87	2,287	3,834.2	13.3
40 — 44.....	1,274,233	21,113	26,902.9	10.51	2,527	3,220.1	11.0
45 — 49.....	1,091,214	21,476	23,435.0	9.15	2,606	2,843.4	10.3
50 — 54.....	1,064,969	21,879	23,300.9	9.10	2,671	2,844.1	10.3
55 — 59.....	918,636	21,565	19,810.2	7.74	2,597	2,386.1	8.4
60 — 64.....	755,753	20,136	15,218.2	5.94	2,300	1,738.2	6.3
65 — 69.....	576,415	17,556	10,119.7	3.95	1,503	866.6	3.3
70 & over-et plus.....	876,092	15,633	13,696.4	5.35	1,315	1,151.7	4.4
Age not stated-Âge non déclaré.....	4,186	7,033	29.4	.01	513	2.1	.0
GRAND TOTAL-TOTAL GLOBAL.....	15,220,863	16,825	256,089.4	100.00	1,818	27,664.4	100.0
Males — Hommes							
Under-Moins de 20.....	447,490	\$ 5,613	\$ 2,511.6	1.43	\$ 249	\$ 111.6	5.3
20 — 24.....	1,076,232	12,260	13,194.6	7.52	1,085	1,167.4	5.3
25 — 29.....	1,043,321	19,261	20,095.2	11.45	2,125	2,216.8	10.3
30 — 34.....	953,326	23,751	22,642.7	12.90	2,817	2,685.9	12.2
35 — 39.....	855,621	27,477	23,509.7	13.39	3,473	2,971.3	14.4
40 — 44.....	665,021	29,094	19,348.2	11.02	3,777	2,512.0	12.2
45 — 49.....	582,789	29,528	17,208.6	9.80	3,888	2,266.1	10.3
50 — 54.....	588,987	29,084	17,129.9	9.76	3,851	2,268.0	10.3
55 — 59.....	530,785	27,695	14,700.3	8.37	3,598	1,909.7	9.3
60 — 64.....	443,742	24,992	11,089.8	6.32	3,057	1,356.4	6.3
65 — 69.....	332,252	20,124	6,686.1	3.81	1,856	616.6	2.2
70 & over-et plus.....	439,433	16,905	7,428.7	4.23	1,512	664.3	3.3
Age not stated-Âge non déclaré.....	1,633	6,479	10.6	.01	747	1.2	.0
GRAND TOTAL-TOTAL GLOBAL.....	7,960,632	22,053	175,556.0	100.00	2,606	20,747.3	100.0
Females — Femmes							
Under-Moins de 20.....	369,593	\$ 4,364	\$ 1,612.8	2.00	\$ 123	\$ 45.4	5.3
20 — 24.....	1,075,606	8,538	9,183.6	11.40	595	640.5	9.3
25 — 29.....	1,067,935	10,338	11,040.7	13.71	901	962.2	13.3
30 — 34.....	949,226	10,903	10,349.1	12.85	999	948.4	13.3
35 — 39.....	821,015	11,494	9,436.9	11.72	1,051	862.9	12.2
40 — 44.....	609,212	12,401	7,554.7	9.38	1,162	708.1	10.3
45 — 49.....	508,425	12,246	6,226.4	7.73	1,136	577.4	8.4
50 — 54.....	475,982	12,965	6,171.0	7.66	1,210	576.0	8.4
55 — 59.....	387,851	13,175	5,109.9	6.35	1,228	476.3	6.3
60 — 64.....	312,011	13,232	4,128.4	5.13	1,223	381.7	5.3
65 — 69.....	244,163	14,063	3,433.6	4.26	1,024	250.0	3.3
70 & over-et plus.....	436,659	14,354	6,267.7	7.78	1,116	487.4	7.3
Age not stated-Âge non déclaré.....	2,553	7,387	18.9	.02	363	.9	.0
GRAND TOTAL-TOTAL GLOBAL.....	7,260,231	11,092	80,533.5	100.00	953	6,917.1	100.0

Note: For further information see Tables 4, 4A, 10, 11.

Remarque: Pour de plus amples renseignements, voir tableaux 4, 4A, 10, 11.

Please note: This table is now an analysis by all returns rather than by taxable returns as was done prior to the 1979 edition of Taxation Statistics.

A remarquer: Ce tableau représente maintenant une analyse considérant toutes les déclarations plutôt que seulement les déclarations imposables comme avant l'édition de Statistiques Fiscales de 1979.

## **Basic Tables of Individual Statistics**

Negative figures are indicated by a minus sign (—) following the figure.

Money figures may not add to total due to rounding, or editing.

A blank in a column of money figures indicates nil or too small to be expressed (Under \$500).

## **Tableaux de base des statistiques concernant les particuliers**

Les chiffres négatifs sont indiqués par le signe (—) après le chiffre.

Les montants en dollars ayant été arrondis ou modifiés, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

Un espace laissé en blanc dans une colonne de montants en dollars indique un montant néant ou trop petit pour être exprimé (Moins de 500 \$).





TABLE 1 — TABLEAU 1

## GENERAL STATEMENT BY PROVINCE — ÉTAT GÉNÉRAL PAR PROVINCE

1982 TAXATION YEAR (All money figures in millions of dollars)

ANNÉE D'IMPOSITION 1982 (En millions de dollars)

	Number of Returns  <i>Nombre de déclarations</i>	Total Income  <i>Revenu total</i>	Total Exemptions and Deductions  <i>Exemptions et déductions totales</i>	Taxable Income (1)  <i>Revenu imposable (1)</i>	Federal Income Tax Payable  <i>Impôt fédéral sur revenu à payer</i>	Provincial Income Tax Payable  <i>Impôt provincial sur revenu à payer</i>	Total Tax Payable  <i>Impôt total à payer</i>	CPP Contribu- tions by Individuals  <i>Cotisations pour RPC par les particuliers</i>	Unemploy- ment Insurance Premiums  <i>Primes d'assurance- chômage</i>
<b> taxable Returns — Déclarations imposables</b>									
		\$	\$	\$	\$	\$	\$	\$	\$
Nfld.-T.-N.	211,637	3,622.9	1,455.2	2,160.3	344.0	230.4	574.4	34.0	32.6
P.E.I.-I.P.-É.	49,487	802.9	333.1	467.8	67.8	42.5	110.2	7.7	6.8
N.S.-N.-É.	307,711	6,320.6	2,283.6	4,012.0	649.4	411.7	1,061.1	59.7	55.9
N.B.-N.-B.	281,623	5,075.8	2,000.9	3,062.0	480.9	302.8	783.8	46.0	43.9
Quebec—Québec	2,510,768	53,784.0	18,611.3	34,996.4	5,998.4	1.7	6,000.1		460.0
Ontario	3,904,096	91,847.9	29,497.7	61,474.0	10,810.3	5,633.4	16,443.7	772.7	727.6
Manitoba	417,194	8,955.4	3,145.4	5,749.1	951.0	590.2	1,541.2	81.7	74.4
Saskatchewan	383,081	8,818.9	2,897.9	5,837.7	955.1	556.0	1,511.1	79.7	59.4
Alberta	1,073,631	27,500.1	7,808.3	19,188.6	3,579.0	1,446.5	5,025.5	228.4	201.1
B.C.-C.B.	1,242,644	30,444.8	9,498.1	20,566.1	3,666.6	1,757.1	5,423.7	243.0	217.8
N.W.T.-T.N.-O.	19,130	467.2	139.7	323.0	61.0	27.9	88.9	4.0	3.9
Yukon	11,253	262.3	78.6	182.7	32.2	14.9	47.1	2.3	2.0
Non-Residents-Non-Résidents	15,771	377.0	124.8	251.9	68.1	1.1	69.2	2.8	2.9
CANADA	10,428,026	238,280.4	77,874.8	158,272.2	27,664.4	11,016.2	38,680.6	1,562.7	1,888.8

## Non-Taxable Returns — Déclarations non imposables

		\$	\$	\$				\$	\$
Nfld.-T.-N.	122,727	248.2	551.8	2.4				.7	1.6
P.E.I.-I.P.-É.	18,849	47.0	94.6	1.9				.2	.2
N.S.-N.-É.	187,078	674.6	936.4	78.1				3.2	3.7
N.B.-N.-B.	115,615	259.1	549.1	11.9				.8	1.2
Quebec—Québec	1,269,079	4,624.9	6,603.4	562.2					20.5
Ontario	1,706,901	6,550.3	8,848.5	937.0				35.3	36.2
Manitoba	281,232	1,130.1	1,570.0	149.8				6.1	5.1
Saskatchewan	187,992	732.7	998.1	121.7				5.9	3.5
Alberta	375,998	1,494.1	1,930.4	296.7				10.6	9.2
B.C.-C.B.	510,613	2,008.9	2,729.4	295.0				10.3	10.0
N.W.T.-T.N.-O.	7,071	14.0	33.4	.4					.1
Yukon	2,615	7.0	13.1	.7					
Non-Residents-Non-Résidents	7,067	17.5	40.3	.9					.1
CANADA	4,792,837	17,808.9	24,898.2	2,459.3				73.6	91.8

## All Returns — Toutes les déclarations

		\$	\$	\$	\$	\$	\$	\$	\$
Nfld.-T.-N.	334,364	3,871.2	2,007.0	2,162.7	344.0	230.4	574.4	34.7	34.2
P.E.I.-I.P.-É.	68,336	850.0	427.6	469.7	67.8	42.5	110.2	7.9	7.1
N.S.-N.-É.	494,789	6,995.3	3,220.0	4,090.2	649.4	411.7	1,061.1	63.0	59.6
N.B.-N.-B.	397,238	5,334.9	2,550.1	3,073.9	480.9	302.8	783.8	46.9	45.2
Quebec—Québec	3,779,847	58,409.0	25,214.7	35,558.7	5,998.4	1.7	6,000.1		480.6
Ontario	5,610,997	98,398.2	38,346.2	62,411.1	10,810.3	5,633.4	16,443.7	808.0	763.9
Manitoba	698,426	10,085.5	4,715.4	5,899.0	951.0	590.2	1,541.2	87.9	79.5
Saskatchewan	571,073	9,551.6	3,896.0	5,959.5	955.1	556.0	1,511.1	85.7	63.0
Alberta	1,449,629	28,994.2	9,738.7	19,485.3	3,579.0	1,446.5	5,025.5	239.1	210.3
B.C.-C.B.	1,753,257	32,453.8	12,227.5	20,861.1	3,666.6	1,757.1	5,423.7	253.4	227.8
N.W.T.-T.N.-O.	26,201	481.3	173.1	323.4	61.0	27.9	88.9	4.1	4.0
Yukon	13,868	269.3	91.7	183.5	32.2	14.9	47.1	2.3	2.0
Non-Residents-Non-Résidents	22,838	394.5	165.0	252.8	68.1	1.1	69.2	2.9	3.0
CANADA	15,220,863	256,089.4	102,773.0	160,731.6	27,664.4	11,016.2	38,680.6	1,636.4	1,980.7

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances. While taxable income is recorded on some non-taxable returns, no tax is payable in such cases after the application of tax adjustments and tax credits.

Note: See page 9 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt (à l'égard de paiements forfaitaires), mais le revenu imposable est indiqué comme étant néant dans de tels cas. Bien que certaines déclarations non imposables font état d'un revenu imposable, aucun impôt n'est à payer en pareils cas après l'application des redressements et des dégrèvements d'impôt.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLE 2

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Loss and Nil-Perte et Néant		\$1 to-\$1,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1			627	
Number of Non-Taxable Returns.....	2			602,110	
Total Number of Returns.....	3			602,737	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	10,960	99,088	198,130	112,508
Commissions from Employment.....	5	786	9,731	3,173	4,371
Other Employment Earnings.....	6	408	1,380	10,755	4,360
Family Allowance.....	7	9,004	5,816	156,333	68,642
Unemployment Insurance Benefits.....	8	2,399	6,549	19,743	10,497
Old Age Pension.....	9	1,792	4,283	4,117	3,977
CPP or QPP Benefits.....	10	1,888	3,328	6,729	3,944
Other Pensions or Superannuation.....	11	488	1,684	2,773	1,406
Net Business Income.....	12	25,757	302,737-	25,076	3,935
Net Professional Income.....	13	2,461	9,309	2,292	603
Net Commission Income.....	14	987	298-	3,403	975
Net Farming Income.....	15	18,499	282,727-	7,727	23,138
Net Fishing Income.....	16	400	2,928-	951	394
Taxable Amount of Dividends.....	17	2,763	9,360	8,524	1,935
Bond Interest.....	18	2,534	3,503	26,908	8,335
Bank Interest.....	19	23,629	34,739	230,832	68,325
Mortgage Interest.....	20	1,160	4,430	1,191	795
Income from Trusts.....	21	628	1,062	2,066	394
Annuity Income.....	22	650	4,467	272	27
Other Canadian Investment Income.....	23	2,380	3,790	6,397	595
Foreign Investment Income.....	24	535	1,702	1,184	3,99
Net Rental Income.....	25	8,919	127,099-	7,626	2,951
Net Taxable Capital Gains.....	26	4,631	21,243	5,103	1,955
Miscellaneous Income.....	27	5,293	14,500	31,192	11,555
Total Income Assessed.....	28	49,099	473,830-	602,737	279,805
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	827,144	2,931,715	600,734	2,127,281
Age Exemption.....	30	3,836	8,495	7,747	16,525
Married or Equivalent Exemption.....	31	16,156	47,504	46,457	139,075
Wholly Dependent Children.....	32	10,330	14,991	92,090	96,841
Other Dependents Exemption.....	33	68	44		
Total Personal Exemptions.....	34	827,144	3,002,749	600,734	2,379,732
Deductions	Déductions				
CPP or QPP Contributions.....	35	7,386	916	23,258	27
Unemployment Insurance Premiums.....	36	8,827	743	130,163	1,23
Registered Pension Plan Contributions.....	37	855	1,063	4,539	55
Retirement Savings Plan Premiums.....	38	68	168	1,232	31
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	631	532	640	42
Pension Income Deduction.....	40	24,389	12,522	220,561	62,11
Union and Professional Dues.....	41	480	394	2,043	84
Education Deduction.....	42	2,683	367	16,578	98
Tuition Fees.....	43	1,758	556	5,708	1,93
Child Care Expenses.....	44	3,306	2,634	21,235	12,89
General Expense Allowance.....	45	134	119	902	3
Other Expenses of Employment.....	46	9,934	1,662	177,306	3,26
Disability Deduction.....	47	470	2,269	173	17
Standard Deductions.....	48	53	114	659	1,09
Medical Claims.....	49	825,790	85,001	598,750	59,56
Charitable Donations.....	50	1,291	808	834	44
Eligible Deductions Transferred from Spouse.....	51			1,412	16
Allowable Investment Loss.....	52	1,027	900	466	57
Other Deductions.....	53	131	3,520	195	1,47
Total Deductions (Item 35-54).....	54	3,907	20,534	13,052	4,21
Taxable Income Assessed.....	55	827,345	134,824	601,309	152,86
Net Federal Tax Payable.....	56	489	1	2,226	86
Net Provincial Tax Payable.....	57			627	
Total Net Tax Payable.....	58			627	
Canada Pension Plan Contributions.....	59				
Basic Federal Tax.....	60	6,323	790	17,359	22
Dividend Tax Credit.....	61	769	4	3,976	5
Investment Tax Credit.....	62	78	42	66	1
Child Tax Credit.....	63	465	597-	80	
	64	674,714	438,658	381,965	222,80

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$1,000 to-à \$1,500		\$1,500 to-à \$2,000		\$2,000 to-à \$2,500		\$2,500 to-à \$3,000		\$3,000 to-à \$3,500		P I O T S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
337		330		296		342		452		1
231,031		221,119		219,314		243,575		243,645		2
231,368		221,449		219,610		243,917		244,097		3
	\$		\$		\$		\$		\$	
137,831	161,602	148,888	228,349	151,108	294,923	153,609	349,104	158,521	418,009	4
1,200	629	2,041	1,328	1,073	734	2,574	2,572	2,569	2,844	5
6,728	3,928	6,828	4,156	7,386	7,145	9,095	7,067	9,833	9,649	6
32,955	26,065	27,639	20,022	22,631	15,272	19,255	11,871	20,874	13,712	7
15,367	15,894	23,370	28,900	27,197	41,570	37,583	63,152	46,257	91,997	8
3,379	3,606	4,002	5,638	4,245	7,621	35,366	94,198	25,704	67,005	9
6,815	5,818	11,297	13,754	14,356	21,684	17,055	27,183	25,544	39,406	10
1,765	1,549	1,151	1,372	3,064	3,825	3,249	3,966	4,428	6,420	11
11,637	407	11,353	8,074	13,833	10,446	10,016	10,960	12,327	20,278	12
1,794	1,509	1,578	1,697	1,809	2,444	1,917	2,495	2,425	4,712	13
2,120	1,367	1,677	193	1,587	1,247	1,231	1,138	1,104	1,058	14
2,956	5,938	3,171	166	3,079	2,021	4,781	1,785	4,480	464	15
306	431	514	415	472	415	621	835	798	947	16
3,007	940	2,446	701	3,603	1,151	3,586	1,794	4,864	1,691	17
13,465	8,062	11,514	7,909	13,824	9,460	12,928	9,536	15,446	12,069	18
75,657	47,901	67,824	45,403	73,219	51,281	75,700	54,881	87,744	68,160	19
514	1,183	767	846	2,118	1,853	1,193	1,285	2,159	3,654	20
2,013	1,019	1,371	897	1,268	1,492	1,638	2,566	1,127	673	21
662	837	477	504	211	59	537	262	1,613	1,191	22
3,044	254	3,249	270	3,907	568	2,373	755	2,147	429	23
69	14	321	56	746	524	604	491	618	291	24
3,839	1,498	4,737	1,785	4,227	30	4,000	518	5,186	756	25
2,588	809	2,437	721	2,410	493	2,262	719	2,946	290	26
21,442	14,590	20,468	16,824	20,627	21,646	24,822	28,523	23,400	29,253	27
231,368	289,357	221,449	386,409	219,610	493,799	243,917	673,048	244,097	794,030	28
230,795	817,828	220,792	781,070	219,308	774,877	243,483	863,573	243,801	864,490	29
4,018	8,916	4,956	10,853	5,961	13,233	36,495	80,932	26,720	59,318	30
12,001	36,367	11,105	31,421	11,962	33,197	9,658	26,453	14,082	38,668	31
19,960	32,237	15,950	24,657	14,257	20,646	12,451	16,228	15,655	20,219	32
						36	43	63	77	33
230,795	895,349	220,792	848,002	219,308	841,953	243,483	987,230	243,801	982,772	34
16,036	230	66,685	481	99,046	1,282	112,366	2,150	122,541	3,227	35
112,205	1,895	128,101	2,795	132,949	3,567	136,335	4,336	144,514	5,444	36
1,271	97	2,863	256	2,492	305	2,472	203	2,073	248	37
880	224	1,053	302	1,409	538	1,367	550	1,653	1,152	38
1,229	1,062	1,175	1,161	1,155	1,070	829	736	529	464	39
71,144	38,068	62,943	31,681	69,481	34,192	73,736	33,727	82,733	40,456	40
1,394	906	1,414	780	2,270	1,572	2,780	1,893	3,773	2,757	41
10,896	449	11,648	393	15,150	629	15,873	1,571	19,386	1,868	42
4,311	1,477	5,886	1,944	5,992	2,121	6,978	2,329	7,289	2,541	43
16,856	9,140	20,900	12,735	22,268	15,353	28,847	18,702	33,264	22,061	44
1,341	440	2,438	910	2,236	1,030	3,141	1,611	2,054	1,449	45
135,095	4,711	145,583	6,739	147,737	8,629	152,185	10,421	158,017	12,676	46
242	175	71	107	80	157	619	1,028	525	569	47
64	142	212	471		28	28	62	346	768	48
228,978	22,790	218,579	21,731	217,223	21,562	240,875	24,008	240,060	23,909	49
790	338	446	112	381	151	754	273	670	826	50
1,445	252	1,872	388	1,843	392	2,167	544	3,316	726	51
369	386	357	246	415	624	580	1,130	845	956	52
86	90	41	141					16	56	53
9,785	4,392	6,178	3,461	7,706	5,741	8,274	5,041	9,076	5,763	54
230,959	87,262	221,030	86,835	219,395	98,925	243,760	110,374	243,887	127,917	55
979	848	1,502	1,585	1,708	1,630	1,722	1,961	2,058	2,790	56
336	6	318	8	272	17	319	39	428	77	57
		13		191	12	220	24	275	38	58
337	6	330	8	296	29	342	64	452	115	59
13,129	196	52,432	394	76,484	1,013	86,991	1,662	93,616	2,497	60
2,432	58	2,581	124	2,310	134	2,935	173	3,279	276	61
34	23	44	1	21	1	20	4	172	14	62
		30		59	19	178	6	60	25	63
94,875	60,324	71,224	42,949	60,791	38,610	56,303	31,964	50,196	31,854	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

			\$3,500 to-\$4,000		\$4,000 to-\$4,500	
			Number	Amount	Number	Amount
ITEM		POSTE	Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	3,562	11,187	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	238,045	257,704	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	241,607	268,891	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	158,859	463,283	182,921
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,136	2,274	2,705
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	10,002	8,790	9,960
Family Allowance.....	7	Allocations Familiales.....	7	20,279	10,619	19,452
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	58,822	121,210	73,944
Old Age Pension.....	9	Pension de vieillesse.....	9	29,752	80,046	32,280
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	29,734	43,502	32,396
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	5,211	8,265	6,517
Net Business Income.....	12	Revenu net d'entreprise.....	12	11,993	27,506	13,377
Net Professional Income.....	13	Revenu net de professions.....	13	2,580	6,097	2,343
Net Commission Income.....	14	Revenu net de commissions.....	14	1,237	1,475	1,640
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,669	802	5,874
Net Fishing Income.....	16	Revenu net de pêche.....	16	1,119	1,271	1,333
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	4,289	2,222	6,491
Bond Interest.....	18	Intérêt obligataire.....	18	16,286	14,648	18,735
Bank Interest.....	19	Intérêt bancaire.....	19	92,092	74,851	110,793
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	1,210	2,808	1,964
Income from Trusts.....	21	Revenu de fiducies.....	21	1,820	1,803	1,705
Annuity Income.....	22	Revenu de rentes.....	22	501	701	1,043
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	3,691	1,215	5,110
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	247	270	919
Net Rental Income.....	25	Revenu net de location.....	25	6,106	2,045	6,529
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	2,724	895	3,649
Miscellaneous Income.....	27	Revenus divers.....	27	23,156	28,660	31,400
Total Income Assessed.....	28	Total du revenu imposé.....	28	241,607	905,259	268,891
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	241,152	853,583	268,568
Age Exemption.....	30	Exemption en raison d'âge.....	30	30,863	68,448	32,555
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	13,022	34,043	16,085
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	13,653	16,366	15,048
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33			
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	241,152	972,441	268,568
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	130,355	4,277	152,855
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	147,931	6,298	168,892
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	3,314	427	5,305
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	1,517	741	2,415
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	1,822	1,606	2,671
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	90,553	47,300	109,584
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	3,763	2,897	4,767
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	19,097	1,224	25,594
Education Deduction.....	43	Déduction relative aux études.....	43	9,575	3,042	16,706
Tuition Fees.....	44	Frais de scolarité.....	44	28,326	22,337	41,500
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	2,873	2,291	3,258
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	156,639	13,930	180,505
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	146	236	660
Disability Deduction.....	48	Déduction pour invalidité.....	48	155	332	797
Standard Deductions.....	49	Déductions uniformes.....	49	236,255	23,518	261,951
Medical Claims.....	50	Réclamations de frais médicaux.....	50	1,275	1,476	1,709
Charitable Donations.....	51	Dons de charité.....	51	3,932	983	5,454
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	778	1,408	1,300
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	24	55	56
Other Deductions.....	54	Autres déductions.....	54	10,389	4,596	11,557
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	241,277	138,974	268,662
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	39,801	9,066	134,422
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	1,220	169	1,986
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	2,688	78	9,621
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	3,562	247	11,187
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	101,425	3,329	116,879
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	39,795	751	133,220
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	91	3	1,261
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	101	8	94
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	48,170	28,787	50,903

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		P I O T S E T M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
12,076		29,209		15,333		44,618		118,453		1
251,902		2,508,445		251,224		239,140		162,564		2
263,978		2,537,654		266,557		283,758		281,017		3
	\$		\$		\$		\$		\$	
179,342	639,330	1,469,209	3,258,850	176,269	699,936	195,144	847,929	186,802	862,651	4
2,955	3,495	20,426	22,270	3,176	3,633	3,186	5,622	4,081	8,858	5
10,215	6,705	80,802	57,977	11,490	7,693	12,549	9,869	8,022	6,808	6
22,243	12,875	341,661	189,912	20,005	9,206	22,348	12,120	28,339	16,342	7
78,370	193,128	380,653	736,669	76,054	210,036	88,877	242,779	94,313	271,894	8
34,202	92,460	173,047	441,510	37,396	103,102	36,417	102,736	43,482	118,809	9
33,989	58,990	177,915	265,216	38,616	70,063	36,446	66,549	42,986	87,593	10
8,699	13,195	36,857	49,216	12,245	20,563	12,110	16,553	16,834	27,999	11
16,099	38,532	125,711	143,339	16,953	50,712	21,102	68,230	18,149	61,034	12
2,038	4,495	18,776	30,191	2,877	8,892	3,709	13,238	3,360	11,663	13
1,679	3,438	15,678	14,196	1,537	3,167	1,442	2,335	1,618	4,217	14
5,829	5,221	42,566	22,523	6,680	9,527	9,845	23,436	8,621	20,846	15
1,476	2,607	7,590	8,758	2,284	4,141	1,929	3,769	1,991	4,094	16
5,223	3,253	42,033	16,282	5,485	2,564	6,092	2,702	8,792	5,937	17
18,294	19,025	147,400	105,688	20,175	20,860	18,996	20,012	22,406	23,776	18
109,251	102,189	923,112	608,002	114,742	113,893	123,237	127,443	130,743	155,196	19
2,460	3,783	13,576	18,942	2,699	5,136	2,661	5,551	2,835	7,353	20
2,235	2,028	15,243	12,777	2,301	3,059	2,724	3,615	3,023	2,793	21
1,369	1,522	6,685	6,983	2,145	2,197	1,830	2,738	2,034	2,955	22
3,992	905	33,910	5,744	5,333	625	4,840	1,013	5,714	583	23
546	799	5,254	7,322	535	312	541	353	920	1,304	24
7,254	3,163	49,504	2,155	8,455	2,848	9,213	7,154	9,644	3,041	25
4,157	3,284	28,276	9,910	4,422	3,837	4,411	4,860	5,426	3,233	26
28,658	38,842	225,165	232,663	28,326	42,643	26,737	40,723	28,816	46,035	27
263,978	1,253,264	2,537,654	6,217,740	266,557	1,398,643	283,758	1,631,328	281,017	1,755,014	28
263,785	936,405	2,532,418	8,972,946	266,121	944,619	283,520	1,007,106	280,865	997,826	29
35,313	78,380	184,628	408,883	38,589	85,660	37,448	83,067	44,374	98,510	30
18,151	45,378	152,523	429,139	17,722	46,190	20,650	51,236	27,879	68,203	31
16,550	21,750	215,614	266,612	15,038	16,726	17,253	21,042	22,340	26,101	32
270	340	370	461	70	87	208	240	241	199	33
263,785	1,082,253	2,532,418	10,078,041	266,121	1,093,282	283,520	1,162,691	280,865	1,190,840	34
156,689	7,190	879,831	25,207	164,494	8,942	188,899	12,026	181,957	12,703	35
164,294	8,879	1,265,384	42,644	160,255	9,679	177,938	11,793	169,208	12,035	36
5,759	1,289	30,088	4,362	5,308	854	5,601	1,315	6,905	1,502	37
2,489	1,310	14,015	6,750	2,191	1,444	2,569	1,631	4,945	3,049	38
1,015	951	11,065	9,902	2,161	1,888	1,410	1,139	3,166	3,105	39
109,279	61,899	890,014	407,727	113,843	61,961	126,166	68,389	134,154	79,004	40
6,922	5,619	29,126	20,833	10,885	9,246	9,161	7,402	15,388	12,392	41
26,981	1,813	161,203	11,786	27,854	2,052	30,639	3,274	29,786	2,276	42
21,267	6,011	83,712	26,202	23,397	7,384	24,840	7,926	21,590	7,056	43
34,815	23,946	248,011	170,367	33,442	22,743	28,763	17,683	27,422	16,683	44
4,495	2,772	22,738	12,893	4,072	2,937	6,477	5,038	7,810	6,309	45
176,950	19,107	1,430,017	97,021	173,628	20,883	192,734	25,387	183,972	25,778	46
615	1,139	3,131	4,699	748	703	958	1,398	1,503	2,645	47
1,196	2,647	3,457	7,286	780	1,732	528	1,172	915	2,031	48
255,326	25,459	2,497,997	248,689	257,652	25,688	271,624	27,117	266,807	26,633	49
2,918	1,544	9,777	5,692	3,320	1,061	3,289	1,668	4,724	2,726	50
6,055	2,251	27,496	7,213	6,023	2,063	9,210	3,132	11,229	3,146	51
1,641	1,874	6,751	9,619	2,325	3,457	1,622	2,105	3,176	5,966	52
		428	3,977	67	2,637	24	59			53
12,738	8,947	88,755	51,143	13,832	8,865	14,845	10,771	17,941	9,190	54
263,870	184,662	2,534,149	1,174,011	266,478	196,217	283,715	210,425	280,947	234,232	55
171,308	122,547	355,726	197,098	196,433	215,046	223,548	339,840	218,999	404,459	56
1,538	126	7,044	615	2,799	426	34,112	1,055	112,715	6,479	57
11,128	374	24,137	736	13,821	840	29,481	2,159	68,720	7,433	58
12,076	500	29,209	1,351	15,333	1,266	44,618	3,214	118,453	13,912	59
118,592	5,511	676,907	19,462	128,093	7,075	147,815	9,637	139,289	10,000	60
168,616	7,614	359,144	12,691	194,700	16,484	221,831	31,374	216,863	41,582	61
1,797	25	3,508	103	2,739	51	3,509	110	5,839	358	62
81	49	690	84	10	1	419	5	1,023	74	63
50,099	29,141	864,526	515,746	46,475	25,933	47,761	27,857	50,971	29,696	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

			\$6,500 to-\$7,000		\$7,000 to-\$7,500	
			Number	Amount	Number	Amount
ITEM		POSTE	Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	154,176	173,574	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	125,835	99,878	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	280,011	273,452	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	187,725	936,007	191,466
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,195	6,321	3,947
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	11,769	11,868	8,136
Family Allowance.....	7	Allocations Familiales.....	7	31,224	16,774	35,411
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	93,180	291,516	93,436
Old Age Pension.....	9	Pension de vieillesse.....	9	40,367	113,641	40,182
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	38,308	78,547	37,907
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	19,576	37,911	20,593
Net Business Income.....	12	Revenu net d'entreprise.....	12	18,564	67,575	17,873
Net Professional Income.....	13	Revenu net de professions.....	13	3,401	13,188	3,155
Net Commission Income.....	14	Revenu net de commissions.....	14	2,334	5,260	1,693
Net Farming Income.....	15	Revenu net d'agriculture.....	15	9,601	21,735	9,565
Net Fishing Income.....	16	Revenu net de pêche.....	16	1,868	5,324	1,836
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	7,704	4,792	8,318
Bond Interest.....	18	Intérêt obligataire.....	18	25,235	29,225	24,882
Bank Interest.....	19	Intérêt bancaire.....	19	134,063	182,314	132,939
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	3,794	8,793	3,480
Income from Trusts.....	21	Revenu de fiducies.....	21	2,993	5,300	2,042
Annuity Income.....	22	Revenu de rentes.....	22	2,256	2,900	2,790
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	5,850	1,862	6,448
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	654	457	1,344
Net Rental Income.....	25	Revenu net de location.....	25	10,495	3,038	9,948
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	4,736	3,721	4,766
Miscellaneous Income.....	27	Revenus divers.....	27	28,748	43,127	27,515
Total Income Assessed.....	28	Total du revenu imposé.....	28	280,011	1,891,197	273,452
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	279,884	993,988	273,326
Age Exemption.....	30	Exemption en raison d'âge.....	30	41,184	91,417	41,576
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	27,733	70,464	31,819
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	22,757	29,751	27,774
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge....	33	552	601	109
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	279,884	1,186,220	273,326
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	183,099	14,018	188,637
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	175,686	13,651	174,887
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	6,784	1,439	10,045
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	7,144	4,769	7,950
Registered Home Ownership Interest, Dividends and Capital Gains	39	Régime enregistré d'épargne-logement	39	2,052	2,001	4,867
Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	137,807	86,035	138,400
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	18,806	16,349	20,411
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	34,027	2,678	32,949
Education Deduction.....	43	Déduction relative aux études.....	43	25,554	8,322	23,707
Tuition Fees.....	44	Frais de scolarité.....	44	29,315	17,708	26,762
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	6,922	4,501	6,364
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	185,844	28,053	189,396
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	831	1,331	1,141
Disability Deduction.....	48	Déduction pour invalidité.....	48	745	1,654	614
Standard Deductions.....	49	Déductions uniformes.....	49	263,204	26,255	253,523
Medical Claims.....	50	Réclamations de frais médicaux.....	50	6,272	4,273	6,522
Charitable Donations.....	51	Dons de charité.....	51	12,342	4,820	15,925
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	4,116	7,529	4,791
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53			
Other Deductions.....	54	Autres déductions.....	54	20,363	15,359	21,158
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	279,979	260,764	273,397
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	226,296	504,604	239,337
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	149,727	17,320	167,880
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	89,622	12,530	109,134
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	154,176	29,850	173,574
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	138,026	10,754	142,563
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	225,110	57,050	236,501
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	5,326	374	7,140
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,586	136	1,830
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	44,689	24,154	42,547

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		P O I S T E M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
175,093		182,720		182,732		205,094		208,754		1
89,430		81,929		75,026		52,695		46,469		2
264,523		264,649		257,758		257,789		255,223		3
	\$		\$		\$		\$		\$	
182,149	1,051,111	182,183	1,110,407	175,702	1,158,953	187,877	1,314,292	185,232	1,351,741	4
3,529	3,630	3,693	9,501	5,511	15,949	3,658	7,459	3,910	15,515	5
8,797	10,066	7,819	6,414	6,002	5,787	6,937	9,619	7,764	7,441	6
34,858	19,628	35,086	19,616	36,010	19,995	40,666	20,709	39,225	20,809	7
92,004	284,541	90,742	312,521	83,697	274,948	90,211	305,157	90,971	304,306	8
43,932	122,034	47,017	129,838	48,567	134,150	38,748	106,611	42,795	118,947	9
40,218	81,654	44,207	96,363	44,225	98,750	36,351	83,925	40,538	91,930	10
21,010	46,913	29,820	78,285	25,418	69,372	23,369	65,065	28,257	78,828	11
17,254	66,137	15,844	67,506	15,972	65,416	15,980	76,759	16,002	80,101	12
2,998	15,389	2,701	12,846	3,261	16,187	2,515	12,801	2,634	13,477	13
1,447	3,381	1,955	3,658	1,739	3,766	1,772	4,854	1,674	4,490	14
8,276	19,302	7,927	14,809	9,139	24,959	8,393	25,615	8,780	28,151	15
2,180	6,912	1,756	5,053	1,608	5,316	1,643	5,546	1,524	6,112	16
9,537	8,246	8,721	7,309	11,066	8,987	10,872	9,133	9,468	10,349	17
27,706	37,796	25,310	34,900	29,551	41,646	27,273	44,661	26,863	37,256	18
133,180	198,743	132,583	203,033	130,738	234,264	129,234	219,499	132,261	237,549	19
4,429	10,677	4,531	9,738	4,115	8,590	3,847	9,542	4,200	11,622	20
2,946	3,895	2,473	3,399	2,908	4,549	2,273	3,864	2,716	4,526	21
3,358	4,369	2,764	3,823	3,888	5,607	2,774	3,972	3,965	6,925	22
7,089	1,246	5,282	1,134	6,283	1,614	6,003	1,615	6,113	1,710	23
623	647	612	1,146	1,288	607	892	950	1,063	917	24
10,085	1,530	11,048	2,269	10,141	7,381	10,593	3,910	10,793	577	25
6,619	5,953	6,253	3,171	7,279	3,780	5,854	4,760	6,616	4,887	26
28,776	45,360	29,069	47,057	28,496	44,904	28,365	42,538	32,220	49,645	27
264,523	2,049,161	264,649	2,183,796	257,758	2,255,480	257,789	2,382,854	255,223	2,487,811	28
264,378	939,178	264,607	941,202	257,618	915,186	257,560	915,151	255,058	907,482	29
46,056	102,197	47,840	106,188	49,045	108,874	39,300	87,240	43,367	96,273	30
32,387	84,798	32,894	82,326	37,399	95,372	39,384	101,404	40,262	104,897	31
30,160	37,601	30,464	38,132	31,141	39,642	34,481	43,085	31,888	40,477	32
897	1,245	370	439	375	557	985	1,163	495	587	33
264,378	1,165,018	264,607	1,168,287	257,618	1,159,631	257,560	1,148,042	255,058	1,149,716	34
183,581	16,439	178,682	17,561	180,196	19,199	189,535	21,598	188,778	22,833	35
170,233	15,333	163,770	15,673	163,229	17,123	173,458	19,159	171,670	20,111	36
10,717	2,964	12,134	3,256	14,913	4,716	14,295	4,921	17,178	5,432	37
6,792	4,700	8,863	6,993	11,731	10,496	13,474	13,078	11,417	10,304	38
4,040	3,639	3,953	3,765	5,408	4,870	4,989	4,705	6,021	5,677	39
138,722	89,433	136,803	87,917	136,315	92,773	133,792	88,554	136,071	90,990	40
21,239	18,929	28,818	26,887	25,832	23,769	23,812	21,930	29,338	27,079	41
36,454	3,115	41,415	3,738	42,561	4,079	47,771	4,656	46,257	4,619	42
23,829	7,465	20,726	6,796	19,976	6,769	18,002	5,383	15,905	5,065	43
25,411	14,243	19,313	12,751	19,128	13,300	19,834	12,949	19,460	11,954	44
6,757	5,364	8,501	7,121	8,769	8,125	9,739	8,995	11,439	9,620	45
180,176	31,304	179,589	32,742	173,871	34,843	186,108	39,269	183,658	40,539	46
1,754	1,084	1,412	2,217	2,745	6,206	1,635	2,062	2,633	3,409	47
769	1,669	866	1,859	543	1,204	1,097	2,434	1,806	3,945	48
242,620	24,220	238,359	23,815	232,045	23,155	230,945	23,064	229,311	22,918	49
6,323	3,883	8,634	5,102	8,127	5,353	8,921	5,702	7,849	5,577	50
18,294	7,983	20,778	8,728	21,055	8,676	21,283	10,047	20,485	9,883	51
5,378	8,430	7,052	10,374	9,080	13,155	7,263	10,696	10,052	14,267	52
240	1,230	63	142	67	325	34	20	141	507	53
22,353	12,368	24,626	16,558	27,701	15,209	26,476	18,391	27,913	14,986	54
264,418	273,796	264,630	293,994	257,691	313,344	257,780	317,614	255,213	329,716	55
236,240	640,439	246,583	745,287	241,161	804,302	247,017	929,180	246,068	1,020,559	56
168,493	39,296	177,965	53,378	176,297	61,309	199,238	78,416	202,417	93,489	57
114,866	22,773	123,392	26,457	131,571	31,291	146,152	38,176	145,899	42,559	58
175,093	62,069	182,720	79,835	182,732	92,600	205,094	116,592	208,754	136,048	59
140,258	12,671	128,573	12,773	135,800	14,708	140,694	16,268	134,909	16,868	60
233,259	79,283	243,631	95,372	239,032	105,168	245,206	125,167	244,113	141,331	61
7,745	714	8,118	766	10,246	1,068	10,177	1,376	9,034	1,425	62
1,852	358	1,346	266	1,977	431	2,317	681	2,354	713	63
45,105	25,590	41,761	22,350	36,195	20,058	41,093	21,511	39,100	19,987	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

		\$5,000 to-à \$10,000		\$10,000 to-à \$10,500	
ITEM	POSTE	Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	1,460,547		215,915	
Number of Non-Taxable Returns.....	2	1,224,190		36,352	
Total Number of Returns.....	3	2,684,737		252,267	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	1,850,549	10,368,138	187,487	1,474,204
Commissions from Employment.....	5	38,886	85,178	4,323	14,691
Other Employment Earnings.....	6	89,285	83,918	6,504	10,272
Family Allowance.....	7	323,172	173,035	40,281	24,050
Unemployment Insurance Benefits.....	8	893,485	2,781,723	85,106	275,885
Old Age Pension.....	9	418,903	1,160,112	38,893	108,871
CPP or QPP Benefits.....	10	399,802	834,278	36,159	83,726
Other Pensions or Superannuation.....	11	209,232	487,112	27,439	94,701
Net Business Income.....	12	173,693	668,559	15,102	72,540
Net Professional Income.....	13	30,611	138,904	2,644	13,689
Net Commission Income.....	14	17,211	39,446	1,556	6,433
Net Farming Income.....	15	86,827	198,868	8,916	33,668
Net Fishing Income.....	16	18,619	50,995	1,461	5,751
Taxable Amount of Dividends.....	17	86,055	66,030	9,821	9,611
Bond Interest.....	18	248,397	320,450	26,872	38,205
Bank Interest.....	19	1,293,720	1,853,217	125,501	229,195
Mortgage Interest.....	20	36,591	83,301	4,003	9,782
Income from Trusts.....	21	26,399	38,334	1,997	3,233
Annuity Income.....	22	27,804	39,771	3,196	5,224
Other Canadian Investment Income.....	23	58,955	13,063	6,336	2,620
Foreign Investment Income.....	24	8,472	8,013	1,192	800
Net Rental Income.....	25	100,415	37,357	10,436	3,114
Net Taxable Capital Gains.....	26	56,382	44,458	7,133	4,905
Miscellaneous Income.....	27	287,068	442,471	29,783	59,682
Total Income Assessed.....	28	2,684,737	20,016,732	252,267	2,584,851
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	2,682,937	9,532,318	252,222	896,602
Age Exemption.....	30	428,779	951,472	40,095	88,941
Married or Equivalent Exemption.....	31	308,129	784,951	41,807	107,642
Wholly Dependent Children.....	32	263,296	325,871	36,281	48,503
Other Dependants Exemption.....	33	4,302	5,242	1,030	1,227
Total Personal Exemptions.....	34	2,682,937	11,599,854	252,222	1,142,915
Deductions	Déductions				
CPP or QPP Contributions.....	35	1,827,858	161,325	190,396	24,837
Unemployment Insurance Premiums.....	36	1,700,334	149,414	172,752	21,643
Registered Pension Plan Contributions.....	37	103,880	29,201	18,601	6,047
Retirement Savings Plan Premiums.....	38	77,076	61,915	12,076	12,236
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	38,067	35,343	4,863	4,296
Pension Income Deduction.....	40	1,332,073	830,417	130,114	86,244
Union and Professional Dues.....	41	203,690	182,042	28,751	26,904
Education Deduction.....	42	369,713	33,549	52,066	5,773
Tuition Fees.....	43	217,526	70,036	15,190	4,563
Child Care Expenses.....	44	248,850	156,915	15,781	10,290
General Expense Allowance.....	45	76,850	62,881	9,440	8,955
Other Expenses of Employment.....	46	1,828,976	309,733	184,999	44,079
Disability Deduction.....	47	15,360	22,509	2,695	5,093
Standard Deductions.....	48	8,663	19,062	804	1,785
Medical Claims.....	49	2,486,090	248,149	222,723	22,240
Charitable Donations.....	50	63,981	38,784	9,248	6,583
Eligible Deductions Transferred from Spouse.....	51	156,624	65,419	24,717	11,843
Allowable Investment Loss.....	52	54,855	83,013	10,305	16,079
Other Deductions.....	53	653	4,947	88	291
Total Deductions (Item 35-54).....	54	217,208	133,343	30,499	16,031
Taxable Income Assessed.....	55	2,684,248	2,697,996	252,255	335,810
Net Federal Tax Payable.....	56	2,321,682	6,180,671	245,816	1,112,544
Net Provincial Tax Payable.....	57	1,391,643	379,832	210,529	108,254
Total Net Tax Payable.....	58	972,658	202,571	161,315	51,499
Canada Pension Plan Contributions.....	59	1,460,547	582,403	215,915	159,753
Basic Federal Tax.....	60	1,376,020	123,142	144,416	19,060
Dividend Tax Credit.....	61	2,300,246	761,682	244,185	157,424
Investment Tax Credit.....	62	69,873	6,859	8,790	1,408
Child Tax Credit.....	63	14,717	2,868	2,778	796
	64	435,697	240,798	36,485	20,461

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		P O T E N T I A L ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
205,405		226,622		211,676		217,252		216,328		1
32,377		23,201		19,248		16,197		10,986		2
237,782		249,823		230,924		233,449		227,314		3
	\$		\$		\$		\$		\$	
173,885	1,448,028	192,548	1,705,451	177,377	1,660,813	182,868	1,823,975	181,605	1,900,509	4
5,441	19,093	4,176	18,791	5,557	17,084	5,842	19,274	5,457	24,052	5
6,975	11,147	5,201	7,439	6,198	8,245	5,981	10,230	5,826	7,731	6
41,656	24,474	46,396	28,150	47,398	25,649	45,028	26,428	45,698	26,689	7
74,945	251,666	84,538	261,977	74,986	232,057	71,800	205,972	68,921	207,548	8
40,267	111,801	35,379	96,296	36,080	99,906	32,225	87,932	31,219	83,965	9
38,815	90,135	36,078	83,542	34,707	80,411	30,977	75,648	30,916	73,218	10
27,180	92,691	24,357	91,062	26,508	105,429	24,369	110,348	23,170	103,208	11
15,107	71,538	14,277	82,348	13,439	65,140	12,846	68,734	11,476	65,739	12
2,634	18,168	2,752	16,702	2,460	17,428	3,240	19,819	1,957	15,541	13
1,752	4,195	2,242	6,480	1,971	7,565	848	2,382	861	2,800	14
9,297	27,433	8,146	26,557	8,130	23,573	7,992	34,637	7,553	36,810	15
1,619	7,260	1,495	7,119	880	3,761	851	4,371	802	3,981	16
10,222	11,358	10,399	9,015	10,337	11,941	10,162	12,395	10,733	10,629	17
29,659	44,889	26,719	40,439	27,436	42,547	25,893	40,549	28,295	41,047	18
124,872	232,354	129,064	240,710	120,637	228,595	119,878	222,539	121,117	221,242	19
4,644	12,233	4,942	13,262	4,146	11,180	4,366	11,238	3,432	10,765	20
2,887	4,711	2,371	3,793	2,353	5,412	1,841	3,019	2,542	3,260	21
3,571	7,415	3,911	6,730	4,908	6,974	4,569	8,037	3,383	6,608	22
6,988	2,745	5,600	2,255	6,239	3,642	5,888	1,168	5,190	2,784	23
1,114	935	1,664	2,488	662	1,044	1,480	1,324	1,042	699	24
11,354	1,131	10,257	1,312	10,805	2,968	10,094	4,979	10,038	4,190	25
6,595	9,759	7,763	8,897	7,181	6,886	5,422	4,424	6,668	3,658	26
30,284	52,706	32,985	52,534	28,026	44,860	30,933	58,169	28,737	49,806	27
237,782	2,555,605	249,823	2,810,722	230,924	2,713,110	233,449	2,857,592	227,314	2,898,101	28
237,745	845,218	249,788	887,812	230,826	820,732	233,400	830,390	227,283	808,199	29
40,894	90,763	36,216	80,388	36,481	80,986	32,699	72,587	31,467	69,851	30
40,981	104,202	41,876	106,885	44,429	114,469	41,796	108,226	42,792	111,855	31
37,544	50,888	41,616	56,803	42,377	54,199	42,598	57,378	40,794	52,891	32
530	685	779	827	720	871	910	1,224	823	841	33
237,745	1,091,756	249,788	1,132,715	230,826	1,071,258	233,400	1,069,804	227,283	1,043,637	34
177,582	24,896	197,692	29,120	182,025	28,291	188,085	31,415	186,346	32,771	35
160,952	21,476	180,166	25,361	166,413	24,807	171,379	27,199	169,390	28,201	36
16,990	5,707	24,827	9,087	23,081	10,333	28,608	11,811	35,361	15,118	37
13,396	14,151	15,203	17,484	16,858	18,884	18,821	22,103	20,080	24,411	38
6,568	6,275	7,292	7,106	6,321	6,133	6,720	6,582	7,583	6,911	39
130,263	86,303	133,743	89,288	125,022	81,729	125,618	80,541	127,141	81,155	40
27,592	26,041	25,555	23,872	27,050	25,682	26,233	25,122	24,277	23,281	41
50,432	4,947	60,140	6,640	53,766	6,293	57,867	7,026	59,757	7,521	42
11,565	3,589	12,948	4,089	11,321	3,187	9,691	2,874	7,482	2,312	43
14,699	7,703	14,779	8,826	13,318	7,055	11,874	5,333	11,238	4,551	44
8,606	8,477	12,896	14,187	9,143	8,874	11,024	11,297	12,025	12,929	45
172,099	43,314	190,676	50,873	175,346	49,496	181,623	54,726	179,608	56,872	46
3,391	4,788	2,883	6,870	3,202	8,077	2,815	5,168	3,966	8,236	47
1,800	3,938	1,825	4,032	1,036	2,299	1,720	3,818	1,163	2,582	48
209,818	20,952	221,623	22,122	202,474	20,216	204,665	20,456	196,825	19,661	49
8,566	7,277	8,587	6,517	8,798	6,298	8,412	6,383	9,397	7,445	50
23,169	11,892	23,624	11,994	23,409	12,174	23,984	13,285	25,202	14,376	51
11,140	18,301	9,883	13,679	10,886	17,663	10,815	17,680	10,186	13,872	52
223	1,507	505	2,166	271	882	108	546	327	2,909	53
32,127	21,490	31,187	23,896	28,247	19,491	28,307	22,851	29,780	16,811	54
237,768	343,023	249,793	377,210	230,847	357,864	233,430	376,216	227,305	381,925	55
231,845	1,130,901	246,574	1,310,123	228,327	1,287,578	230,868	1,417,079	225,530	1,477,755	56
200,018	115,042	220,620	140,148	207,872	141,970	213,067	163,535	212,640	176,077	57
148,950	51,598	164,682	63,248	153,824	62,910	163,800	72,913	155,454	74,475	58
205,405	166,640	226,622	203,396	211,676	204,879	217,252	236,448	216,328	250,552	59
129,985	18,601	145,313	21,613	131,864	20,935	141,328	23,904	134,170	23,952	60
229,948	162,434	245,265	191,966	226,982	190,673	229,877	213,649	224,749	225,990	61
9,853	1,790	10,104	1,626	10,116	2,035	9,910	2,077	10,281	1,951	62
2,527	865	2,564	887	2,365	618	3,404	1,042	3,137	1,380	63
33,778	17,857	38,584	20,684	32,759	17,964	31,831	15,536	33,324	16,074	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

			\$13,000 to-\$13,500		\$13,500 to-\$14,000	
			Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
ITEM		POSTE				
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	216,895	215,499	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	8,668	6,776	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	225,563	222,275	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	180,083	1,956,506	178,740
Commissions from Employment.....	5	Commissions d'emplois.....	5	5,329	17,792	5,260
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	7,131	12,622	4,750
Family Allowance.....	7	Allocations Familiales.....	7	45,484	25,869	48,935
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	68,039	209,417	65,053
Old Age Pension.....	9	Pension de vieillesse.....	9	27,476	75,116	28,952
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	27,127	65,456	29,901
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	21,003	96,241	23,427
Net Business Income.....	12	Revenu net d'entreprise.....	12	12,552	74,002	12,646
Net Professional Income.....	13	Revenu net de professions.....	13	2,529	20,901	2,416
Net Commission Income.....	14	Revenu net de commissions.....	14	1,560	6,803	1,475
Net Farming Income.....	15	Revenu net d'agriculture.....	15	6,599	35,635	7,296
Net Fishing Income.....	16	Revenu net de pêche.....	16	901	5,132	1,078
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	10,342	13,961	10,332
Bond Interest.....	18	Intérêt obligataire.....	18	30,175	48,916	29,882
Bank Interest.....	19	Intérêt bancaire.....	19	119,836	239,412	119,496
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	4,640	12,760	3,680
Income from Trusts.....	21	Revenu de fiducies.....	21	2,635	3,401	2,940
Annuity Income.....	22	Revenu de rentes.....	22	4,270	6,422	3,441
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	4,443	1,762	6,709
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	1,034	1,096	1,276
Net Rental Income.....	25	Revenu net de location.....	25	9,666	1,504	11,135
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	7,055	4,615	6,224
Miscellaneous Income.....	27	Revenus divers.....	27	31,152	53,362	30,362
Total Income Assessed.....	28	Total du revenu imposé.....	28	225,563	2,988,702	222,275
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	225,500	802,112	222,207
Age Exemption.....	30	Exemption en raison d'âge.....	30	28,272	62,763	29,605
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	37,323	97,478	44,106
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	41,436	54,433	42,646
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	715	966	575
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	225,500	1,017,752	222,207
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	185,638	34,051	183,149
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	169,272	29,138	168,882
Registered Pension Plan Contributions .....	37	Contributions à un régime enregistré de pensions.....	37	34,294	14,981	41,298
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	21,214	25,576	20,943
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	10,124	9,500	8,498
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	125,059	81,074	125,727
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	22,389	20,967	24,451
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	61,137	7,836	59,132
Education Deduction.....	43	Déduction relative aux études.....	43	8,088	2,480	6,812
Tuition Fees.....	44	Frais de scolarité.....	44	13,125	5,591	10,615
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	10,433	10,221	10,656
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	178,698	58,580	177,086
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	3,478	5,757	3,193
Disability Deduction.....	48	Déduction pour invalidité.....	48	790	1,758	824
Standard Deductions.....	49	Déductions uniformes.....	49	195,487	19,531	192,537
Medical Claims.....	50	Réclamations de frais médicaux.....	50	8,694	6,723	7,909
Charitable Donations.....	51	Dons de charité.....	51	25,318	14,680	24,393
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	10,538	14,958	8,788
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	423	2,021	217
Other Deductions.....	54	Autres déductions.....	54	29,587	21,503	29,937
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	225,559	386,926	222,258
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	224,151	1,588,576	221,199
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	213,969	196,213	212,895
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	158,690	83,321	159,711
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	216,895	279,534	215,499
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	135,163	25,101	134,743
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	223,077	246,001	220,071
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	10,159	2,631	10,187
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	3,121	1,090	3,439
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	29,103	13,790	27,193

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		P O T S E T M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
211,922		224,135		2,161,649		212,708		204,646		1
5,489		4,098		163,392		3,674		3,099		2
217,411		228,233		2,325,041		216,382		207,745		3
	\$		\$		\$		\$		\$	
180,210	2,179,412	192,477	2,437,641	1,827,280	18,635,067	180,764	2,356,571	174,501	2,355,688	4
4,710	23,112	6,413	27,268	52,508	201,387	4,746	22,128	4,951	25,349	5
4,512	5,582	6,424	13,053	59,502	90,617	5,037	7,186	5,378	7,321	6
43,526	23,241	50,908	27,678	455,310	259,484	53,202	28,903	47,730	27,215	7
60,224	179,183	59,603	172,171	713,215	2,187,515	58,743	161,526	51,612	150,561	8
24,992	68,248	24,208	65,702	319,691	877,651	25,594	69,192	22,281	60,983	9
26,088	62,296	23,221	56,394	313,989	741,021	25,462	59,676	22,231	54,002	10
20,902	101,989	19,760	103,639	238,115	1,011,600	19,878	107,336	19,655	101,048	11
9,874	63,851	10,163	59,685	127,482	698,680	9,659	60,206	10,714	67,083	12
1,857	12,825	2,101	16,078	24,590	173,946	2,270	15,105	2,194	16,959	13
1,190	3,091	958	5,232	14,413	52,027	1,183	4,012	1,020	4,678	14
6,210	20,126	6,310	25,359	76,449	292,881	5,503	19,264	5,681	26,662	15
891	4,498	726	4,725	10,699	53,197	846	5,798	666	5,916	16
10,025	15,424	10,820	14,680	103,193	122,005	11,609	16,981	11,838	18,502	17
28,222	37,660	26,134	38,999	279,287	417,961	29,781	44,702	30,290	44,078	18
114,798	224,947	117,699	222,779	1,212,898	2,283,567	110,255	230,119	115,428	212,162	19
3,332	10,449	3,090	8,146	40,275	113,397	3,802	11,434	3,935	15,379	20
2,077	2,327	2,833	4,219	24,476	36,301	2,749	3,975	2,717	4,838	21
3,568	7,041	3,852	6,678	38,669	66,796	4,583	9,691	4,208	10,323	22
5,623	2,087	4,974	920	57,990	22,222	5,994	2,626	5,042	693	23
740	1,142	1,089	281	11,293	12,074	905	2,064	1,881	2,220	24
9,495	1,402	11,417	2,483	104,697	10,722	9,224	1,156	11,463	1,516	25
7,333	4,805	6,857	6,790	68,231	66,480	6,479	4,840	7,184	3,699	26
28,009	44,959	29,494	50,680	299,765	521,520	29,727	54,242	31,358	57,510	27
217,411	3,096,892	228,233	3,366,314	2,325,041	28,926,671	216,382	3,298,733	207,745	3,271,354	28
217,384	773,303	228,123	811,222	2,324,478	8,265,529	216,363	769,444	207,688	738,619	29
25,488	56,563	24,834	55,122	326,051	723,686	26,045	57,819	22,710	50,416	30
36,636	95,824	41,847	112,636	413,593	1,076,637	43,744	114,735	39,388	102,222	31
37,498	49,478	46,768	59,974	409,558	541,090	47,162	60,236	44,122	58,835	32
1,056	1,346	1,436	2,140	8,569	10,684	380	466	1,206	1,592	33
217,384	976,514	228,123	1,041,093	2,324,478	10,617,626	216,363	1,002,700	207,688	951,684	34
182,655	37,007	196,046	41,707	1,869,614	319,983	183,543	40,431	178,108	41,016	35
170,665	32,564	182,879	36,615	1,712,750	277,774	171,472	34,838	165,913	35,157	36
43,027	21,739	49,147	25,397	315,234	140,658	51,774	28,811	55,120	31,808	37
22,261	26,813	24,864	31,732	185,716	219,060	23,473	32,225	26,794	37,159	38
8,641	8,103	11,385	11,195	77,995	74,279	9,177	8,925	9,167	8,466	39
121,576	74,808	124,735	75,854	1,268,998	814,590	117,796	74,291	121,065	75,733	40
21,325	20,603	20,782	19,367	248,405	234,700	21,166	20,599	20,430	19,275	41
67,768	9,591	70,448	10,265	592,513	73,877	78,047	12,316	75,239	11,748	42
9,224	2,773	7,961	2,399	100,282	30,104	7,269	2,390	8,709	2,981	43
11,387	4,480	11,007	4,627	127,823	63,139	11,081	6,954	11,438	4,747	44
12,675	13,103	13,247	13,661	110,145	112,572	10,483	10,848	8,458	8,407	45
178,959	64,851	191,368	73,047	1,810,462	557,040	180,482	70,364	173,553	70,516	46
4,178	7,208	3,117	7,061	32,918	63,861	4,367	9,293	3,556	6,692	47
852	1,892	980	2,161	11,794	26,096	1,099	2,406	1,186	2,433	48
190,847	19,076	199,054	19,927	2,036,053	203,407	188,696	18,847	178,756	17,855	49
6,086	5,327	8,694	6,784	84,391	65,987	7,242	8,227	7,737	6,574	50
23,523	13,109	24,359	12,861	241,698	131,178	24,646	14,932	25,035	14,903	51
8,895	13,380	7,935	10,975	99,371	149,474	8,682	13,195	8,116	11,385	52
212	1,544	177	1,537	2,551	14,805	219	1,391	318	2,685	53
31,653	24,251	29,905	20,559	301,229	212,519	30,831	23,308	33,048	24,205	54
217,404	402,221	228,171	427,732	2,324,790	3,785,101	216,372	434,591	207,719	433,744	55
216,218	1,722,993	227,344	1,900,249	2,297,872	14,586,358	215,512	1,865,630	207,023	1,889,767	56
209,531	223,691	222,488	251,584	2,123,629	1,722,540	210,990	248,950	203,188	257,584	57
159,109	95,454	164,708	105,167	1,590,243	749,393	158,201	103,819	153,468	107,581	58
211,922	319,146	224,135	356,750	2,161,649	2,471,932	212,708	352,769	204,646	365,166	59
135,892	27,721	142,890	30,556	1,375,764	237,993	134,724	29,792	131,750	30,559	60
215,261	272,407	226,523	303,244	2,285,938	2,219,959	214,696	298,951	206,273	305,135	61
9,765	2,961	10,538	2,802	99,703	21,741	11,443	3,288	11,750	3,666	62
2,958	1,416	3,083	1,506	29,376	11,182	2,466	1,699	2,714	1,573	63
26,546	11,563	26,592	12,409	316,195	158,571	24,700	11,693	22,067	10,393	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

		\$16,000 to-\$16,500		\$16,500 to-\$17,000	
ITEM	POSTE	Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1 Nombre de déclarations imposables.....	1	203,759	206,139	
Number of Non-Taxable Returns.....	2 Nombre de déclarations non imposables..	2	3,116	2,287	
Total Number of Returns.....	3 Nombre total de déclarations.....	3	206,875	208,426	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	4	177,183	2,488,306	177,394
Commissions from Employment.....	5 Commissions d'emplois.....	5	5,378	30,821	4,350
Other Employment Earnings.....	6 Autres gains provenant d'un emploi...	6	5,075	3,961	3,660
Family Allowance.....	7 Allocations Familiales.....	7	55,248	31,049	54,278
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	8	51,867	143,002	48,987
Old Age Pension.....	9 Pension de vieillesse.....	9	19,326	53,552	21,500
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	10	19,326	45,852	21,116
Other Pensions or Superannuation....	11 Autres pensions ou pensions de retraite	11	15,629	85,908	17,745
Net Business Income.....	12 Revenu net d'entreprise.....	12	10,145	65,078	9,111
Net Professional Income.....	13 Revenu net de professions.....	13	1,744	15,167	1,825
Net Commission Income.....	14 Revenu net de commissions.....	14	1,164	3,592	1,045
Net Farming Income.....	15 Revenu net d'agriculture.....	15	5,252	19,960	5,774
Net Fishing Income.....	16 Revenu net de pêche.....	16	620	4,192	610
Taxable Amount of Dividends.....	17 Montant imposable des dividendes....	17	10,832	18,575	11,535
Bond Interest.....	18 Intérêt obligataire.....	18	27,966	40,528	29,075
Bank Interest.....	19 Intérêt bancaire.....	19	114,756	215,360	114,422
Mortgage Interest.....	20 Intérêt hypothécaire.....	20	3,615	11,749	4,149
Income from Trusts.....	21 Revenu de fiducies.....	21	2,831	8,413	2,922
Annuity Income.....	22 Revenu de rentes.....	22	3,251	7,746	3,897
Other Canadian Investment Income....	23 Autres placements au Canada.....	23	4,546	1,572	4,262
Foreign Investment Income.....	24 Revenu de placements à l'étranger....	24	824	414	1,301
Net Rental Income.....	25 Revenu net de location.....	25	11,106	761	9,973
Net Taxable Capital Gains.....	26 Gains nets en capital imposables.....	26	7,302	6,053	6,913
Miscellaneous Income.....	27 Revenus divers.....	27	31,847	60,108	33,017
Total Income Assessed.....	28 Total du revenu imposé.....	28	206,875	3,361,717	208,426
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	29	206,826	735,664	208,338
Age Exemption.....	30 Exemption en raison d'âge.....	30	19,725	43,788	21,928
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent..	31	43,389	114,716	41,962
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	32	49,688	66,685	49,540
Other Dependents Exemption.....	33 Ex. pour autres personnes à charge....	33	1,704	2,185	1,069
Total Personal Exemptions.....	34 Total des exemptions personnelles.....	34	206,826	963,038	208,338
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	35	180,748	43,026	179,833
Unemployment Insurance Premiums...	36 Primes d'assurance-chômage.....	36	169,248	37,030	166,984
Registered Pension Plan Contributions .....	37 Contributions à un régime enregistré de pensions.....	37	57,804	34,966	62,938
Retirement Savings Plan Premiums...	38 Primes d'épargne-retraite.....	38	24,261	34,286	27,180
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement	39	10,466	9,851	10,656
Interest, Dividends and Capital Gains Deduction.....	40 Déduction pour intérêts, dividendes et gains en capital.....	40	120,138	75,623	122,719
Pension Income Deduction.....	41 Déduction pour revenu tiré d'une pension.....	41	16,345	15,566	18,976
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	42	78,677	13,207	80,218
Education Deduction.....	43 Déduction relative aux études.....	43	7,839	2,439	6,676
Tuition Fees.....	44 Frais de scolarité.....	44	9,994	5,279	9,590
Child Care Expenses.....	45 Frais de garde d'enfants.....	45	11,005	11,736	10,446
General Expense Allowance.....	46 Allocation pour frais généraux.....	46	176,639	74,510	176,773
Other Expenses of Employment.....	47 Autres frais professionnels.....	47	3,351	6,496	3,700
Disability Deduction.....	48 Déduction pour invalidité.....	48	601	1,385	991
Standard Deductions.....	49 Déductions uniformes.....	49	182,110	18,194	181,294
Medical Claims.....	50 Réclamations de frais médicaux.....	50	5,530	5,805	5,789
Charitable Donations.....	51 Dons de charité.....	51	21,560	13,780	23,541
Eligible Deductions Transferred from Spouse.....	52 Déductions admissibles transférables entre conjoints.....	52	7,519	9,733	7,796
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....	53	374	2,467	302
Other Deductions.....	54 Autres déductions.....	54	32,108	25,568	32,891
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54)....	55	206,861	440,949	208,376
Taxable Income Assessed.....	56 Revenu imposable établi.....	56	205,829	1,962,309	207,890
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	57	202,129	271,486	205,299
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	58	150,216	111,389	153,876
Total Net Tax Payable.....	59 Impôt total net à payer.....	59	203,759	382,875	206,139
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	60	131,754	31,615	132,234
Basic Federal Tax.....	61 Impôt fédéral de base.....	61	205,198	319,143	207,174
Dividend Tax Credit.....	62 Dégrèvement pour dividendes.....	62	10,617	3,786	11,119
Investment Tax Credit.....	63 Dégrèvement pour investissement.....	63	2,040	1,380	2,434
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....	64	24,279	11,523	24,266

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		P O T E T E M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
194,980		184,805		184,235		180,806		177,865		1
2,273		2,247		2,242		2,042		1,513		2
197,253		187,052		186,477		182,848		179,378		3
	\$		\$		\$		\$		\$	
168,794	2,536,283	161,943	2,508,471	162,984	2,599,020	159,670	2,601,534	158,533	2,690,959	4
4,773	29,006	5,156	32,216	4,272	31,419	5,308	33,043	4,617	27,092	5
5,100	8,606	5,004	10,948	5,692	13,630	4,580	9,027	4,932	9,740	6
49,434	27,788	51,240	28,413	53,561	29,943	56,093	31,444	52,671	28,560	7
44,591	115,667	41,561	110,954	41,165	104,017	40,149	102,665	36,119	86,245	8
19,804	53,546	16,894	44,970	15,421	42,699	16,643	45,967	13,412	36,325	9
20,412	50,701	17,652	42,931	16,507	41,635	16,767	42,264	14,309	34,609	10
16,104	91,916	14,819	87,322	13,422	79,734	15,073	96,660	13,307	88,453	11
9,280	63,800	9,451	50,561	9,371	59,813	8,631	45,588	8,966	62,591	12
1,923	14,774	1,753	13,964	1,883	14,106	1,589	14,937	1,687	13,066	13
1,087	4,641	1,571	4,691	1,116	3,682	1,360	6,570	762	3,645	14
4,490	29,085	5,565	26,822	5,557	18,718	5,193	21,606	4,934	29,236	15
910	7,328	678	4,902	750	5,909	515	5,372	660	6,600	16
11,246	18,926	10,994	19,370	10,772	23,750	11,772	24,053	11,409	21,929	17
27,569	41,021	26,767	40,632	28,494	43,958	29,613	49,197	26,479	35,596	18
109,103	222,604	106,769	201,887	108,377	204,842	105,605	197,829	102,912	184,575	19
3,524	9,830	2,549	7,852	3,251	9,482	3,094	10,797	3,962	13,513	20
2,225	4,869	2,260	3,479	2,403	3,721	1,948	4,364	2,821	5,292	21
4,355	9,389	2,897	6,080	3,346	8,025	3,787	9,358	3,143	7,830	22
5,398	1,237	4,882	1,771	3,801	2,274	5,270	2,926	4,284	1,155	23
1,175	2,779	1,253	860	1,344	1,080	1,305	839	1,444	1,224	24
11,553	1,784	10,948	2,847	10,850	6,415	10,435	3,151	10,646	1,764	25
6,288	6,422	6,120	4,777	6,422	8,237	7,364	8,888	8,606	6,090	26
28,154	49,844	32,199	62,678	29,522	58,878	32,277	66,870	29,048	59,618	27
197,253	3,401,846	187,052	3,319,397	186,477	3,402,157	182,848	3,428,646	179,378	3,452,177	28
197,241	701,910	186,949	665,236	186,451	663,435	182,788	650,162	179,282	638,010	29
20,058	44,479	17,208	38,201	15,809	35,095	16,827	37,355	13,555	30,090	30
40,015	106,637	38,289	102,244	41,666	112,436	41,607	112,465	41,489	109,893	31
45,378	59,731	46,859	62,872	48,673	62,316	50,102	67,232	48,777	62,291	32
1,210	1,292	970	1,309	520	811	940	1,408	2,340	3,320	33
197,241	914,049	186,949	869,862	186,451	874,092	182,788	868,622	179,282	843,605	34
171,284	43,229	164,910	42,094	165,219	42,827	159,886	41,543	161,430	42,577	35
161,205	37,460	153,533	36,499	154,732	37,738	149,628	36,832	150,580	38,220	36
60,836	38,514	62,518	41,443	66,199	46,973	62,254	44,739	63,989	50,010	37
29,026	43,757	28,654	46,284	27,796	43,979	30,049	46,903	29,304	47,305	38
10,596	10,034	11,668	10,988	11,405	10,799	10,536	9,959	12,567	12,011	39
114,903	72,029	113,026	68,369	115,711	71,111	112,946	69,753	109,469	66,721	40
17,280	16,332	15,205	14,539	14,597	13,918	15,247	14,731	14,218	13,478	41
76,956	13,699	79,303	13,620	85,110	15,368	76,623	13,997	76,858	14,743	42
5,642	1,955	7,015	2,210	3,676	1,133	4,519	1,513	4,452	1,538	43
9,745	4,308	10,464	5,265	9,539	3,889	9,153	3,282	8,303	3,218	44
10,198	10,762	8,023	8,256	10,594	10,420	9,501	9,457	8,036	9,255	45
167,323	74,953	160,696	72,860	161,313	74,206	158,479	73,103	157,705	73,900	46
4,942	10,891	4,555	11,191	4,038	10,039	4,103	8,802	4,508	8,849	47
580	1,283	711	1,573	1,142	2,191	454	1,008	945	2,100	48
170,844	17,077	162,188	16,215	161,109	16,102	157,505	15,739	153,648	15,372	49
4,916	4,395	5,513	6,200	5,925	6,690	5,470	6,160	4,970	4,025	50
23,327	15,277	21,932	14,950	22,563	12,835	22,499	15,093	23,654	15,818	51
6,696	8,902	7,353	8,531	7,780	9,582	6,699	9,241	7,991	8,768	52
109	7,189	574	1,885	379	3,987	242	1,588	250	3,032	53
31,063	21,377	32,767	25,727	32,036	24,423	32,428	29,087	29,791	23,194	54
197,245	453,424	187,047	448,703	186,468	458,213	182,842	452,530	179,377	454,134	55
196,658	2,042,544	186,324	2,003,216	185,809	2,075,122	182,124	2,110,627	178,974	2,155,466	56
193,632	291,422	183,510	287,626	182,967	301,464	179,906	310,466	176,661	320,620	57
144,992	117,512	140,045	118,316	134,348	118,701	138,207	128,226	135,688	130,596	58
194,980	408,934	184,805	405,942	184,235	420,165	180,806	438,692	177,865	451,217	59
126,349	32,031	123,821	31,611	118,339	30,919	121,793	31,829	121,791	32,098	60
196,024	337,006	185,675	332,195	185,069	345,600	181,420	353,571	178,363	363,778	61
11,004	3,937	10,850	4,028	10,617	4,814	11,583	4,984	11,293	4,549	62
2,232	1,709	3,072	2,457	2,684	2,073	2,141	1,870	2,501	2,501	63
18,620	8,629	16,381	7,129	17,480	8,142	16,469	7,539	14,241	6,714	64



## TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

			\$19,500 to-\$20,000		\$15,000 to-\$20,000	
ITEM	POSTE		Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	174,966		1,924,909
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	1,591		24,084
Total Number of Returns.....	3	Nombre total de déclarations.....	3	176,557		1,948,993
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	155,938	2,701,578	1,677,704
Commissions from Employment.....	5	Commissions d'emplois.....	5	5,079	28,658	48,630
Other Employment Earnings.....	6	Autres gains provenant d'un emploi..	6	5,388	12,737	49,846
Family Allowance.....	7	Allocations Familiales.....	7	54,687	30,156	528,144
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	37,654	91,134	452,448
Old Age Pension.....	9	Pension de vieillesse.....	9	14,355	38,928	185,230
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	15,214	37,636	188,996
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	12,882	80,333	158,514
Net Business Income.....	12	Revenu net d'entreprise.....	12	8,661	43,052	93,989
Net Professional Income.....	13	Revenu net de professions.....	13	2,279	23,456	19,147
Net Commission Income.....	14	Revenu net de commissions.....	14	1,172	4,263	11,480
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,478	24,956	52,427
Net Fishing Income.....	16	Revenu net de pêche.....	16	600	4,019	6,863
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	12,557	26,283	114,564
Bond Interest.....	18	Intérêt obligataire.....	18	28,348	40,574	284,382
Bank Interest.....	19	Intérêt bancaire.....	19	102,456	203,344	1,090,083
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	3,660	11,903	35,541
Income from Trusts.....	21	Revenu de fiducies.....	21	2,823	5,039	25,699
Annuity Income.....	22	Revenu de rentes.....	22	4,496	14,388	37,963
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	4,083	682	47,562
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	1,635	1,108	13,067
Net Rental Income.....	25	Revenu net de location.....	25	10,937	2,269	107,135
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	7,503	7,181	70,181
Miscellaneous Income.....	27	Revenus divers.....	27	30,870	57,615	308,019
Total Income Assessed.....	28	Total du revenu imposé.....	28	176,557	3,486,752	1,948,993
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	176,509	628,161	1,948,435
Age Exemption.....	30	Exemption en raison d'âge.....	30	14,723	32,683	188,588
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent..	31	43,823	116,688	415,372
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	51,144	65,690	481,445
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge....	33	762	1,045	11,100
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	176,509	844,267	1,948,435
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	157,806	41,706	1,702,767
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	147,322	37,788	1,590,617
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	63,779	51,078	607,211
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	31,152	53,462	277,689
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	10,724	10,333	106,962
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	109,330	69,397	1,157,103
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	14,642	13,911	168,106
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	80,927	15,681	787,958
Education Deduction.....	43	Déduction relative aux études.....	43	6,256	1,880	62,053
Tuition Fees.....	44	Frais de scolarité.....	44	9,805	3,408	99,112
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	9,389	10,537	96,133
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	154,106	72,787	1,667,069
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	3,963	8,628	41,083
Disability Deduction.....	48	Déduction pour invalidité.....	48	820	1,818	8,528
Standard Deductions.....	49	Déductions uniformes.....	49	150,059	15,004	1,686,209
Medical Claims.....	50	Réclamations de frais médicaux.....	50	5,493	4,837	58,585
Charitable Donations.....	51	Dons de charité.....	51	23,814	16,989	232,571
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	8,035	9,716	76,667
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	292	1,388	3,059
Other Deductions.....	54	Autres déductions.....	54	29,768	23,206	316,731
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	176,542	463,556	1,948,849
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	176,187	2,180,705	1,942,330
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	174,034	325,831	1,912,316
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	133,409	132,960	1,442,450
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	174,966	458,791	1,924,909
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	119,562	31,661	1,262,117
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	175,551	368,650	1,935,443
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	12,362	5,505	112,638
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	2,028	2,056	24,312
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	13,678	6,608	192,181

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		P O T E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
167,016		163,847		163,655		155,925		156,359		1
1,580		1,511		1,341		1,427		1,516		2
168,596		165,358		164,996		157,352		157,875		3
	\$		\$		\$		\$		\$	
148,805	2,668,356	146,506	2,672,266	146,062	2,756,269	139,710	2,709,137	140,749	2,779,776	4
4,386	28,750	4,470	36,175	4,786	37,064	4,015	36,416	4,808	53,351	5
3,962	5,844	5,720	8,251	4,131	9,465	5,137	6,638	5,760	9,791	6
57,260	32,022	53,077	30,422	56,032	32,549	55,253	31,515	53,711	30,922	7
34,298	83,415	32,094	78,587	31,364	75,602	31,353	72,159	28,829	61,667	8
13,185	36,318	13,623	36,063	12,263	33,467	11,295	30,057	11,843	30,860	9
13,801	33,035	14,740	36,866	14,008	34,329	11,530	28,049	12,966	31,620	10
10,932	75,421	12,921	87,116	11,983	85,113	11,413	81,760	11,463	78,983	11
8,196	47,727	6,257	30,707	7,701	42,287	6,740	43,614	6,916	39,144	12
1,675	14,073	1,627	18,168	1,588	17,622	1,514	12,103	1,910	14,979	13
983	3,469	1,032	6,826	768	3,572	954	5,006	936	4,513	14
4,548	22,635	4,765	24,549	4,205	23,335	5,223	23,262	4,887	25,402	15
640	6,093	570	5,424	363	3,766	310	3,314	410	5,330	16
12,918	25,358	12,446	28,200	11,199	27,357	12,115	24,901	12,550	26,689	17
25,580	37,146	25,379	39,382	26,350	45,827	26,432	37,832	24,357	41,878	18
92,014	197,509	97,410	198,294	97,218	186,348	92,018	186,229	94,906	197,394	19
2,649	7,439	2,251	9,137	2,917	10,120	3,263	10,271	3,110	10,485	20
3,070	4,541	2,853	6,993	2,261	3,963	2,573	4,297	1,921	5,408	21
4,029	10,103	2,884	11,930	3,293	9,709	3,082	7,673	2,996	9,255	22
3,765	1,706	4,437	2,081	4,245	1,462	3,324	3,425	3,850	1,440	23
1,580	2,454	929	1,950	1,016	1,810	1,071	1,903	1,123	867	24
11,213	5,143	9,524	1,317	10,451	951	10,173	38	10,615	7,756	25
8,134	4,799	7,314	7,376	7,987	9,749	8,234	8,791	6,851	4,661	26
31,616	59,645	27,598	55,910	28,314	54,794	29,798	54,026	28,467	56,139	27
168,596	3,413,001	165,358	3,431,353	164,996	3,506,529	157,352	3,422,417	157,875	3,512,797	28
168,439	599,418	165,337	588,139	164,971	586,946	157,321	559,923	157,860	561,934	29
13,351	29,639	13,856	30,758	12,685	28,160	11,441	25,399	12,153	26,978	30
42,468	114,957	38,232	103,886	44,658	117,168	39,417	109,314	39,440	105,530	31
53,827	70,278	51,648	66,277	54,332	72,696	52,981	70,817	51,842	67,523	32
910	1,414	970	1,419	702	782	610	868	710	856	33
168,439	815,706	165,337	790,479	164,971	805,752	157,321	766,321	157,860	762,822	34
150,016	40,079	147,365	39,119	148,256	39,605	141,967	38,110	142,527	38,249	35
140,417	36,308	138,800	36,095	138,624	36,661	133,640	35,374	135,272	36,180	36
63,014	50,976	65,179	54,328	64,268	53,779	62,255	53,521	65,453	59,318	37
29,713	46,135	29,194	49,847	32,882	58,602	30,748	51,102	33,555	58,116	38
10,548	9,905	11,205	10,839	9,338	9,133	9,090	8,783	11,637	11,215	39
98,132	60,885	102,938	65,918	102,095	63,978	98,470	62,371	101,063	63,591	40
11,941	11,238	13,487	12,748	12,605	12,009	11,452	11,038	12,045	11,421	41
77,274	15,670	80,936	16,458	76,446	16,018	77,849	16,459	78,510	17,023	42
5,947	2,006	6,507	1,987	5,469	1,721	6,106	2,035	6,528	2,353	43
8,269	2,648	9,258	3,684	8,150	2,817	8,621	2,962	8,486	4,558	44
6,948	8,244	7,442	7,923	5,972	6,832	6,183	7,504	6,862	8,540	45
147,727	70,000	145,074	68,784	145,104	69,438	138,520	66,728	138,906	67,000	46
3,642	6,387	3,656	9,361	4,893	12,131	3,272	8,645	4,878	18,427	47
270	604	276	615	760	1,694	418	928	420	928	48
143,929	14,387	142,367	14,229	141,093	14,099	132,799	13,276	133,834	13,397	49
4,687	4,272	4,968	5,898	3,837	3,710	3,645	3,418	3,818	4,677	50
21,975	13,748	20,908	12,131	22,407	15,340	22,804	16,264	22,388	15,277	51
6,467	6,925	7,287	9,025	8,258	8,909	5,627	6,301	6,796	7,501	52
148	2,007	351	1,053	288	1,235	175	1,702	258	1,746	53
30,752	24,212	34,302	35,347	31,260	23,181	31,739	29,690	32,323	28,725	54
168,498	426,636	165,358	455,387	164,995	450,892	157,339	436,210	157,874	468,241	55
168,124	2,172,370	164,877	2,195,465	164,646	2,252,033	156,785	2,223,402	157,505	2,282,437	56
166,142	329,160	163,225	336,191	163,026	346,265	155,245	346,831	155,619	358,602	57
125,997	132,743	123,023	134,154	122,249	136,060	117,276	137,586	115,801	139,504	58
167,016	461,903	163,847	470,344	163,655	482,325	155,925	484,417	156,359	498,106	59
112,356	30,129	109,956	29,154	109,848	29,365	106,498	28,717	105,154	28,251	60
167,560	369,810	164,267	375,422	164,089	386,932	156,334	385,003	156,901	396,731	61
12,681	5,357	12,388	6,004	11,137	5,854	12,005	5,275	12,236	5,709	62
1,781	1,817	1,900	1,528	2,049	1,932	2,100	1,794	2,100	2,363	63
10,343	5,100	10,777	5,294	9,719	4,627	9,015	4,478	10,806	5,469	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

				\$22,500 to-\$23,000		\$23,000 to-\$23,500	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	147,243		143,970	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	1,223		1,079	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	148,466		145,049	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	134,652	2,710,796	131,151	2,726,47
Commissions from Employment.....	5	Commissions d'emplois.....	5	3,780	40,871	4,398	39,89
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	3,378	5,500	3,558	5,70
Family Allowance.....	7	Allocations Familiales.....	7	52,451	30,161	52,677	28,81
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	26,574	57,017	22,706	46,56
Old Age Pension.....	9	Pension de vieillesse.....	9	9,484	25,385	9,320	24,07
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	11,310	28,450	11,020	24,72
Other Pensions or Superannuation...	11	Autres pensions ou pensions de retraite	11	10,527	77,945	10,370	76,66
Net Business Income.....	12	Revenu net d'entreprise.....	12	7,710	42,782	5,948	36,90
Net Professional Income.....	13	Revenu net de professions.....	13	1,448	12,838	2,093	15,20
Net Commission Income.....	14	Revenu net de commissions.....	14	1,070	4,136	1,316	7,24
Net Farming Income.....	15	Revenu net d'agriculture.....	15	3,558	15,298	3,806	18,33
Net Fishing Income.....	16	Revenu net de pêche.....	16	230	3,021	260	3,91
Taxable Amount of Dividends.....	17	Montant imposable des dividendes...	17	11,647	32,822	11,437	30,74
Bond Interest.....	18	Intérêt obligatoire.....	18	23,882	37,383	24,859	37,26
Bank Interest.....	19	Intérêt bancaire.....	19	90,343	170,269	87,233	169,57
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,441	8,154	2,817	9,40
Income from Trusts.....	21	Revenu de fiducies.....	21	2,047	4,360	2,230	2,27
Annuity Income.....	22	Revenu de rentes.....	22	2,984	6,950	3,207	8,68
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	3,978	868	4,632	1,59
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	1,331	1,698	938	76
Net Rental Income.....	25	Revenu net de location.....	25	10,057	2,411	10,742	1
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	7,739	4,660	6,862	7,86
Miscellaneous Income.....	27	Revenus divers.....	27	27,454	53,278	27,943	49,34
Total Income Assessed.....	28	Total du revenu imposé.....	28	148,466	3,377,052	145,049	3,372,05
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	148,430	527,907	145,016	516,11
Age Exemption.....	30	Exemption en raison d'âge.....	30	9,645	21,412	9,444	20,96
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	38,787	103,277	39,128	103,79
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	51,186	66,846	51,202	66,20
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	760	1,311	1,180	1,96
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	148,430	720,753	145,016	709,04
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	136,058	36,467	133,194	35,70
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	128,306	34,336	126,275	34,38
Registered Pension Plan		Contributions à un régime enregistré					
Contributions.....	37	de pensions.....	37	62,466	57,103	62,710	59,89
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	33,620	59,520	31,640	57,64
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	9,432	8,761	10,859	10,39
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction.....	40	et gains en capital.....	40	95,563	59,235	93,518	57,96
Pension Income		Déduction pour revenu tiré					
Deduction.....	41	d'une pension.....	41	11,012	10,804	10,602	10,19
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	74,299	16,446	73,364	17,02
Education Deduction.....	43	Déduction relative aux études.....	43	6,080	2,067	5,271	1,94
Tuition Fees.....	44	Frais de scolarité.....	44	7,883	3,119	9,618	4,35
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	5,637	6,698	5,488	6,41
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	133,092	63,939	130,456	63,09
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	4,828	10,612	4,448	11,63
Disability Deduction.....	48	Déduction pour invalidité.....	48	374	830	190	43
Standard Deductions.....	49	Déductions uniformes.....	49	124,843	12,473	121,301	12,14
Medical Claims.....	50	Réclamations de frais médicaux.....	50	4,255	3,335	3,927	3,37
Charitable Donations.....	51	Dons de charité.....	51	21,478	16,197	22,629	16,22
Eligible Deductions Transferred		Déductions admissibles transférables					
from Spouse.....	52	entre conjoints.....	52	6,408	6,428	7,963	8,37
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	228	3,348	154	1,28
Other Deductions.....	54	Autres déductions.....	54	29,530	23,767	28,550	25,29
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	148,464	435,484	145,047	437,79
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	148,127	2,223,123	144,811	2,226,03
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	146,749	351,114	143,373	355,46
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	109,953	137,824	110,794	141,99
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	147,243	488,938	143,970	497,45
Canada Pension Plan Contributions....	60	Cotisations au RPC.....	60	101,152	27,065	102,537	27,41
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	147,557	387,824	144,353	390,55
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	11,296	7,045	11,311	6,58
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,615	1,703	1,375	1,36
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	8,119	3,525	7,854	3,90

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$23,500 to-à \$24,000		\$24,000 to-à \$24,500		\$24,500 to-à \$25,000		\$25,000 to-à \$25,500		\$25,500 to-à \$26,000		P O S I T I O N N O M B R E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
144,346		140,593		139,729		1,522,683		264,732		1
1,274		1,246		975		13,172		2,299		2
145,620		141,839		140,704		1,535,855		267,031		3
	\$		\$		\$		\$		\$	
132,382	2,794,724	129,161	2,809,029	129,194	2,868,927	1,378,372	27,495,757	243,568	5,578,537	4
4,668	48,182	4,007	35,798	4,070	43,327	43,388	399,829	8,206	80,790	5
5,086	12,061	4,496	7,561	3,973	4,636	45,201	75,451	8,095	15,583	6
54,025	30,382	52,322	29,035	53,625	30,529	540,433	306,348	105,756	57,405	7
24,068	48,814	24,525	50,105	21,118	39,755	276,929	613,686	41,305	77,879	8
8,744	23,201	9,057	24,002	8,618	23,238	107,432	286,665	16,042	42,633	9
9,064	22,716	9,837	25,486	9,748	24,241	118,024	289,514	16,872	42,235	10
8,753	64,377	9,829	76,943	9,139	63,146	107,330	767,466	15,759	124,147	11
6,343	40,959	6,168	27,813	6,613	41,781	68,592	393,715	12,060	77,634	12
1,889	21,436	1,781	12,115	1,786	18,318	17,311	156,854	3,651	36,394	13
624	3,580	510	2,912	610	2,986	8,804	44,242	1,381	8,065	14
4,088	20,785	4,210	14,621	4,039	15,917	43,329	204,143	6,661	36,782	15
390	4,040	320	4,873	370	3,433	3,857	43,211	400	4,052	16
10,988	31,443	12,378	35,706	10,942	30,962	118,620	294,185	24,972	76,765	17
22,045	36,718	23,756	33,328	23,175	38,719	245,815	385,478	43,064	68,128	18
86,479	178,241	87,896	174,382	86,741	159,561	912,258	1,817,806	165,439	337,372	19
2,468	7,748	2,434	7,267	2,140	8,078	26,489	88,108	4,825	18,621	20
2,655	5,051	2,980	3,772	1,950	3,641	24,540	44,298	5,267	10,464	21
3,027	10,373	3,317	9,210	2,997	8,868	31,816	92,760	5,088	15,352	22
4,179	1,291	4,292	903	5,519	5,992	42,221	16,091	8,324	3,477	23
1,559	2,298	1,257	2,548	971	850	11,775	17,140	2,627	2,009	24
10,071	9,086	10,108	4,387	10,726	3,071	103,680	17,060	21,567	13,313	25
6,937	7,632	7,219	9,004	7,405	5,992	74,682	70,525	14,124	12,602	26
28,304	51,600	27,628	46,771	28,301	47,176	285,423	528,686	53,148	94,591	27
145,620	3,458,566	141,839	3,438,798	140,704	3,482,331	1,535,855	34,414,897	267,031	6,808,203	28
145,555	517,850	141,802	504,428	140,632	500,365	1,535,363	5,463,029	266,962	950,173	29
8,756	19,438	9,319	20,688	8,729	19,378	109,379	242,815	16,149	35,851	30
40,582	109,075	37,757	101,507	38,529	103,341	398,998	1,071,850	76,276	203,830	31
53,514	70,777	51,101	66,228	52,349	69,748	523,982	687,395	104,396	135,520	32
750	906	1,227	1,456	954	1,759	8,771	12,733	1,970	2,625	33
45,555	718,046	141,802	694,307	140,632	694,592	1,535,363	7,477,822	266,962	1,327,998	34
134,107	36,130	129,678	34,709	129,841	35,196	1,393,009	373,372	246,651	66,463	35
126,327	34,237	122,810	33,571	122,215	33,900	1,312,686	351,046	233,217	64,521	36
63,411	59,868	64,992	67,137	67,698	71,348	641,446	587,272	131,606	144,071	37
31,941	59,193	33,053	66,538	32,360	60,967	318,706	567,667	66,432	121,026	38
9,162	8,697	10,103	9,960	11,212	10,938	102,587	98,629	21,324	20,783	39
93,799	58,669	93,090	58,270	92,370	56,707	971,038	607,592	176,738	110,465	40
9,602	9,149	10,648	10,141	9,874	9,205	113,268	107,946	17,062	16,138	41
76,174	17,992	74,470	17,893	77,062	18,913	766,384	169,901	149,155	36,880	42
5,985	2,243	4,374	1,324	6,172	2,346	58,439	20,026	11,193	3,935	43
8,288	2,987	8,910	2,943	8,931	3,088	86,414	33,157	12,529	4,190	44
4,782	5,089	4,260	5,119	5,440	6,255	59,016	68,615	8,328	9,021	45
130,959	63,213	127,876	62,122	127,894	61,977	1,365,608	656,300	241,710	117,391	46
6,030	14,590	4,359	10,328	4,543	10,867	44,549	112,986	8,868	26,140	47
320	598	170	377	250	554	3,452	7,560	569	1,271	48
121,480	12,139	116,926	11,682	117,803	11,772	1,296,375	129,597	220,017	21,996	49
3,432	4,043	4,058	4,279	3,557	3,758	40,184	40,765	7,027	6,915	50
22,919	16,574	22,932	18,102	21,595	17,039	222,035	156,897	43,513	30,376	51
5,748	5,743	6,520	7,498	7,345	7,670	68,419	74,368	13,495	13,857	52
90	15,379	243	1,042	225	1,747	2,160	30,543	513	4,265	53
26,775	25,015	31,646	25,393	29,344	28,612	306,221	269,236	60,482	67,530	54
145,572	451,548	141,832	448,428	140,700	452,859	1,535,679	4,463,475	266,980	887,234	55
145,173	2,306,146	141,448	2,296,828	140,465	2,336,449	1,531,961	22,514,290	266,336	4,595,217	56
143,707	371,491	140,237	372,894	139,040	382,223	1,516,363	3,550,239	263,851	757,203	57
108,506	145,084	104,609	144,474	107,226	150,869	1,145,434	1,400,287	202,696	298,745	58
144,346	516,575	140,593	517,368	139,729	533,092	1,522,683	4,950,525	264,732	1,055,948	59
100,278	27,057	96,731	25,927	99,805	27,038	1,044,315	280,117	188,099	50,769	60
144,720	407,664	140,908	407,083	140,115	417,513	1,526,804	3,924,538	265,438	824,630	61
10,801	6,744	12,176	7,576	10,881	6,733	116,912	62,882	24,426	16,737	62
1,677	2,108	1,480	1,487	2,133	2,431	18,210	18,529	2,828	4,124	63
5,149	2,485	5,467	2,279	5,238	2,633	82,487	39,793	10,077	4,352	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$26,000 to-à \$27,000		\$27,000 to-à \$28,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	254,917	236,994	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	2,489	1,734	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	257,406	238,728	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	237,396	5,629,487	220,164
Commissions from Employment.....	5	Commissions d'emplois.....	5	8,691	102,795	8,244
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	8,935	12,626	7,861
Family Allowance.....	7	Allocations Familiales.....	7	103,068	59,506	99,702
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	38,745	72,982	30,799
Old Age Pension.....	9	Pension de vieillesse.....	9	12,880	33,826	12,686
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	14,809	36,371	13,405
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	15,217	111,930	13,128
Net Business Income.....	12	Revenu net d'entreprise.....	12	11,236	68,169	10,243
Net Professional Income.....	13	Revenu net de professions.....	13	3,960	39,678	2,931
Net Commission Income.....	14	Revenu net de commissions.....	14	1,339	10,893	1,044
Net Farming Income.....	15	Revenu net d'agriculture.....	15	6,708	45,332	6,416
Net Fishing Income.....	16	Revenu net de pêche.....	16	340	5,048	470
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	22,292	67,378	24,530
Bond Interest.....	18	Intérêt obligataire.....	18	45,744	61,981	42,421
Bank Interest.....	19	Intérêt bancaire.....	19	164,877	319,187	154,289
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	4,421	14,735	4,377
Income from Trusts.....	21	Revenu de fiducies.....	21	3,909	6,208	4,472
Annuity Income.....	22	Revenu de rentes.....	22	4,603	12,372	5,363
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	9,139	3,332	7,403
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	2,749	3,305	2,845
Net Rental Income.....	25	Revenu net de location.....	25	19,256	6,327	17,798
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	14,269	16,727	14,425
Miscellaneous Income.....	27	Revenus divers.....	27	52,221	92,943	47,855
Total Income Assessed.....	28	Total du revenu imposé.....	28	257,406	6,820,483	238,728
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	257,386	915,571	238,623
Age Exemption.....	30	Exemption en raison d'âge.....	30	13,181	29,262	13,050
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	76,144	205,485	75,756
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	101,544	136,975	98,895
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	1,611	2,335	1,340
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	257,386	1,289,627	238,623
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	240,560	65,246	222,842
Unemployment Insurance Premiums....	36	Primes d'assurance-chômage.....	36	228,292	63,471	211,151
Registered Pension Plan Contributions ..	37	Contributions à un régime enregistré de pensions.....	37	130,517	149,067	123,974
Retirement Savings Plan Premiums....	38	Primes d'épargne-retraite.....	38	67,518	132,238	64,752
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	18,526	18,124	18,280
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	174,949	108,846	162,778
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	15,786	14,754	14,010
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	148,628	38,463	138,562
Education Deduction.....	43	Déduction relative aux études.....	43	11,991	4,297	10,354
Tuition Fees.....	44	Frais de scolarité.....	44	17,225	6,867	14,906
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	8,840	10,155	8,247
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	234,335	114,352	216,999
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	10,128	29,797	9,314
Disability Deduction.....	48	Déduction pour invalidité.....	48	887	2,369	1,170
Standard Deductions.....	49	Déductions uniformes.....	49	210,881	21,068	193,154
Medical Claims.....	50	Réclamations de frais médicaux.....	50	5,279	5,585	5,996
Charitable Donations.....	51	Dons de charité.....	51	43,854	32,162	43,112
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	11,675	10,812	12,540
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	493	2,691	740
Other Deductions.....	54	Autres déductions.....	54	57,595	58,790	55,218
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	257,403	889,153	238,722
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	256,588	4,644,834	238,306
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	253,659	778,927	236,035
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	195,133	304,990	182,016
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	254,917	1,083,918	236,994
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	183,252	49,522	170,213
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	255,777	845,668	237,530
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	21,895	14,656	24,301
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	3,195	4,716	2,637
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	9,578	4,647	8,112

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$28,000 to-à \$29,000		\$29,000 to-à \$30,000		\$25,000 to-à \$30,000		\$30,000 to-à \$31,000		\$31,000 to-à \$32,000		P I O T S E T M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
225,032		196,629		1,178,304		182,482		171,391		1
1,673		1,332		9,527		1,468		1,278		2
226,705		197,961		1,187,831		183,950		172,669		3
	\$		\$		\$		\$		\$	
209,896	5,399,945	183,428	4,861,207	1,094,452	26,913,552	170,335	4,669,134	158,968	4,517,090	4
6,476	74,373	5,656	62,970	37,273	419,267	5,427	57,548	5,683	79,067	5
7,250	9,558	6,650	12,932	38,791	61,449	3,848	4,493	4,579	10,314	6
99,308	57,342	89,108	53,187	496,942	284,604	83,273	48,281	80,814	47,328	7
28,437	51,737	21,161	36,995	160,447	291,862	18,255	32,740	14,803	25,198	8
11,437	30,297	9,876	26,374	62,921	166,449	9,315	25,085	9,145	25,179	9
12,244	29,172	10,794	26,818	68,124	166,212	10,483	26,484	10,052	24,779	10
12,713	108,494	10,908	89,782	67,725	542,747	10,098	93,608	10,034	82,728	11
9,268	51,808	8,524	46,383	51,331	286,360	8,401	50,915	8,420	49,645	12
3,053	37,710	3,736	37,804	17,331	186,988	3,224	35,269	2,688	26,906	13
1,417	11,552	1,659	9,022	6,840	46,032	1,219	8,284	692	6,399	14
5,742	32,685	5,575	41,676	31,102	204,090	4,848	34,958	4,708	24,953	15
530	7,111	477	9,613	2,226	33,590	290	3,924	451	7,907	16
21,912	79,517	22,560	77,274	116,266	380,035	23,310	83,193	22,248	80,105	17
43,774	59,526	37,956	59,477	212,959	316,663	33,717	54,426	33,198	62,322	18
147,245	291,048	133,804	254,398	765,654	1,498,975	124,154	258,125	118,955	250,469	19
3,469	11,858	3,717	13,434	20,809	76,301	3,879	15,052	3,157	8,081	20
4,427	9,466	4,120	8,243	22,195	42,028	4,522	7,984	3,736	5,876	21
3,985	11,613	4,880	16,087	23,919	72,689	4,413	14,905	4,184	19,879	22
7,953	5,964	6,478	2,162	39,297	19,951	6,327	3,224	6,760	2,492	23
3,052	3,738	2,405	2,595	13,678	14,104	3,029	3,967	2,269	1,885	24
17,659	22,283	14,855	2,887	91,135	47,995	15,608	2,908	13,240	10,440	25
14,110	13,569	13,196	8,463	70,124	60,696	12,048	6,318	13,478	14,335	26
47,948	92,681	41,554	84,048	242,726	452,091	39,708	73,313	36,062	76,411	27
226,705	6,458,482	197,961	5,838,055	1,187,831	32,488,738	183,950	5,608,322	172,669	5,438,909	28
226,694	806,605	197,921	704,406	1,187,586	4,225,708	183,919	654,582	172,652	614,432	29
11,721	26,012	10,026	22,257	64,127	142,353	9,643	21,406	9,253	20,542	30
72,730	194,587	64,556	171,616	365,462	979,143	62,911	168,897	59,028	156,489	31
99,459	133,644	88,100	119,740	492,394	659,935	83,821	113,617	81,967	111,876	32
1,747	2,839	1,320	2,200	7,990	11,923	1,226	1,578	988	1,332	33
226,694	1,163,687	197,921	1,020,219	1,187,586	6,019,062	183,919	960,081	172,652	904,671	34
212,538	57,350	185,302	50,256	1,107,893	299,466	172,069	46,459	160,840	43,721	35
201,940	56,768	173,911	49,318	1,048,511	293,274	161,311	45,772	152,103	43,348	36
121,145	150,685	104,635	132,330	611,877	727,008	99,863	131,804	93,815	129,621	37
63,949	124,317	61,308	126,935	323,959	629,340	55,782	116,109	55,117	117,626	38
15,607	15,350	15,272	14,870	89,010	87,050	12,030	11,777	11,560	11,229	39
157,384	100,462	140,842	92,119	812,691	514,429	131,790	84,864	124,853	78,952	40
13,729	12,945	12,002	11,028	72,589	68,396	10,864	10,302	10,951	10,402	41
136,711	36,936	115,396	32,388	688,452	180,749	106,952	30,010	99,873	28,826	42
11,031	4,335	10,633	3,872	55,202	20,290	10,202	3,902	10,068	3,693	43
15,531	5,706	12,265	5,156	72,456	27,403	11,362	4,200	11,933	3,777	44
8,203	10,075	5,837	7,343	39,455	46,245	4,395	5,386	4,758	6,620	45
208,310	101,799	181,285	88,533	1,082,639	528,159	169,047	82,603	157,849	77,375	46
9,517	24,522	8,998	24,405	46,825	134,643	6,896	17,951	7,366	21,964	47
490	1,181	680	1,503	3,793	8,912	748	1,659	921	2,045	48
181,568	18,148	159,064	15,902	964,684	96,414	145,206	14,516	135,364	13,556	49
5,473	5,635	4,569	5,286	28,344	30,864	3,795	5,097	3,560	6,085	50
43,278	31,984	37,440	29,132	211,197	153,708	37,587	30,487	35,919	25,226	51
14,257	12,669	11,994	10,697	63,961	59,655	11,287	10,713	11,203	10,443	52
800	4,713	714	4,080	3,260	20,759	259	1,639	559	2,518	53
57,806	54,802	61,450	61,034	292,551	296,764	58,658	55,283	53,551	53,111	54
226,703	830,381	197,958	766,187	1,187,766	4,223,527	183,945	710,534	172,668	690,137	55
226,172	4,466,680	197,532	4,055,095	1,184,934	22,258,740	183,503	3,940,038	172,197	3,845,974	56
224,073	768,709	195,705	705,782	1,173,323	3,773,209	181,616	694,733	170,719	688,714	57
173,886	300,858	149,524	272,896	903,255	1,476,469	141,217	271,494	133,018	268,138	58
225,032	1,069,568	196,629	978,678	1,178,304	5,249,679	182,482	966,226	171,391	956,852	59
163,669	44,129	140,261	38,070	845,494	228,405	132,296	35,694	124,539	33,806	60
225,468	828,176	196,949	758,748	1,181,162	4,081,833	182,822	744,533	171,627	734,455	61
21,429	17,594	22,304	17,120	114,355	83,376	22,877	18,064	21,990	17,605	62
2,372	3,895	2,532	3,751	13,564	20,310	2,078	3,473	1,833	3,004	63
7,402	3,705	6,921	3,445	42,090	20,056	5,069	2,134	4,413	2,002	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$32,000 to-\$33,000		\$33,000 to-\$34,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	158,146	145,534	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	1,276	1,101	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	159,422	146,635	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	147,142	4,289,312	136,669
Commissions from Employment.....	5	Commissions d'emplois.....	5	6,294	76,401	4,110
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	3,440	4,155	3,600
Family Allowance.....	7	Allocations Familiales.....	7	76,141	45,730	73,185
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	14,908	26,160	12,050
Old Age Pension.....	9	Pension de vieillesse.....	9	7,947	21,387	6,626
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	8,623	21,821	6,905
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	9,352	81,992	7,250
Net Business Income.....	12	Revenu net d'entreprise.....	12	6,575	42,765	7,043
Net Professional Income.....	13	Revenu net de professions.....	13	3,189	47,089	2,801
Net Commission Income.....	14	Revenu net de commissions.....	14	1,496	9,173	830
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,064	21,851	4,512
Net Fishing Income.....	16	Revenu net de pêche.....	16	300	4,624	270
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	23,107	93,139	20,398
Bond Interest.....	18	Intérêt obligataire.....	18	31,329	55,418	30,923
Bank Interest.....	19	Intérêt bancaire.....	19	110,831	237,526	102,483
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,721	8,078	2,762
Income from Trusts.....	21	Revenu de fiducies.....	21	4,167	9,076	3,454
Annuity Income.....	22	Revenu de rentes.....	22	3,720	14,684	3,343
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	5,536	5,098	5,205
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	2,654	2,406	1,879
Net Rental Income.....	25	Revenu net de location.....	25	12,705	17,275	13,059
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	12,311	7,610	10,496
Miscellaneous Income.....	27	Revenus divers.....	27	35,683	72,790	29,930
Total Income Assessed.....	28	Total du revenu imposé.....	28	159,422	5,181,010	146,635
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	159,385	567,072	146,630
Age Exemption.....	30	Exemption en raison d'âge.....	30	8,099	17,979	6,865
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	51,933	141,234	51,683
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	77,391	107,192	72,349
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,200	1,607	1,041
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	159,385	835,084	146,630
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	148,669	40,338	138,323
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	139,180	39,587	129,738
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	84,574	122,890	82,743
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	51,877	113,216	50,783
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	10,970	10,845	8,603
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	117,691	76,289	107,382
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	9,522	9,222	7,673
Education Deduction.....	42	Cotisations syndicales et prof.....	42	91,497	26,603	86,329
Tuition Fees.....	43	Déduction relative aux études.....	43	9,506	3,198	9,192
Child Care Expenses.....	44	Frais de scolarité.....	44	10,266	3,349	9,019
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	4,030	5,107	3,670
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	145,011	70,905	135,399
Disability Deduction.....	47	Autres frais professionnels.....	47	8,289	30,321	6,105
Standard Deductions.....	48	Déduction pour invalidité.....	48	520	1,161	676
Medical Claims.....	49	Déductions uniformes.....	49	124,212	12,443	114,623
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	3,317	3,340	3,164
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	34,002	27,394	30,974
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	9,671	7,580	9,497
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	628	4,050	342
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	54,605	65,623	47,488
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54).....	55	159,415	673,460	146,632
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	158,969	3,676,205	146,297
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	157,431	661,880	144,987
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	122,828	256,989	113,128
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	158,146	918,869	145,534
Basic Federal Tax.....	60	Cotisations au RPC.....	60	115,008	31,254	107,177
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	158,403	705,073	145,791
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	22,833	20,646	19,797
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,801	3,012	1,676
	64	Crédit d'impôt pour enfants.....	64	3,263	1,285	3,306

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$34,000 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		\$30,000 to-à \$40,000		\$40,000 to-à \$45,000		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
125,988		260,898		213,592		1,258,031		284,760		1
957		2,616		2,107		10,803		3,008		2
126,945		263,514		215,699		1,268,834		287,768		3
	\$		\$		\$		\$		\$	
117,752	3,646,945	241,697	7,774,650	195,391	6,659,267	1,167,954	35,685,384	258,939	9,487,508	4
4,142	54,066	8,652	126,029	8,355	137,953	42,663	588,522	10,413	210,924	5
2,880	2,532	4,988	5,214	3,146	6,481	26,481	38,331	4,850	9,667	6
60,138	36,892	132,282	80,673	106,599	65,874	612,432	369,001	146,650	91,102	7
10,064	16,731	18,975	34,270	11,870	18,270	100,925	172,759	15,500	27,764	8
5,540	14,988	14,192	37,174	13,014	34,836	65,779	176,603	16,942	44,240	9
5,852	13,995	15,223	38,256	13,976	35,203	71,114	178,969	18,162	44,258	10
6,652	57,199	16,547	143,403	14,878	143,664	74,811	670,086	19,368	185,899	11
6,251	31,293	12,109	57,110	11,249	68,182	60,048	323,686	17,018	99,825	12
2,740	42,554	6,861	88,649	7,098	122,446	28,601	400,008	12,824	226,126	13
914	6,272	1,703	9,976	1,920	13,155	8,774	61,268	2,555	20,033	14
4,493	38,813	9,194	75,102	7,913	69,822	39,732	292,966	12,654	119,535	15
220	3,885	540	12,284	330	5,269	2,393	42,257	540	11,874	16
18,573	65,957	45,290	229,201	41,701	241,645	194,627	869,060	68,016	433,712	17
25,339	45,952	57,035	114,957	48,893	101,779	260,434	490,148	70,654	157,446	18
90,059	199,784	195,032	475,512	162,819	436,052	904,333	2,079,210	224,213	653,544	19
2,579	9,208	5,778	24,828	6,087	24,928	26,963	102,788	8,215	37,592	20
3,097	4,072	8,119	22,060	6,917	16,727	34,012	75,063	10,573	27,222	21
2,777	12,235	7,950	29,255	7,838	33,977	34,225	142,747	10,195	51,730	22
5,732	2,225	12,339	9,128	11,127	7,539	53,026	32,228	15,781	13,050	23
1,649	1,742	4,284	4,709	5,355	4,508	21,119	21,230	9,381	17,269	24
9,096	6,134	24,017	11,574	20,908	33,827	108,633	93,843	30,581	35,395	25
11,145	12,647	24,454	13,302	23,278	19,260	107,210	83,873	39,177	38,680	26
28,384	63,295	58,533	142,163	47,071	113,495	275,371	597,095	65,787	185,594	27
126,945	4,377,147	263,514	9,536,328	215,699	8,346,502	1,268,834	43,399,440	287,768	12,159,199	28
126,924	451,681	263,462	937,146	215,636	767,074	1,268,608	4,513,629	287,675	1,023,376	29
5,692	12,635	14,508	32,207	13,381	29,704	67,441	149,712	17,385	38,591	30
42,671	114,880	98,548	261,898	77,741	211,070	444,515	1,195,997	109,159	290,348	31
60,849	85,342	134,657	188,873	109,438	155,487	620,472	863,530	151,295	216,194	32
740	1,014	1,360	2,165	1,590	2,063	8,150	11,046	2,098	2,764	33
126,924	665,552	263,462	1,422,289	215,636	1,165,398	1,268,608	6,733,913	287,675	1,571,273	34
119,599	32,656	245,579	66,638	198,689	54,286	1,183,768	321,616	266,247	73,054	35
111,247	31,865	226,670	64,922	181,078	52,249	1,101,327	314,933	239,897	69,072	36
74,960	114,374	148,760	240,484	122,167	215,371	706,882	1,076,600	164,374	317,552	37
45,264	101,286	99,276	220,615	88,030	199,289	446,129	975,951	134,680	308,813	38
8,065	7,936	16,490	16,148	10,835	10,737	78,552	77,154	14,591	14,358	39
94,804	63,011	204,778	139,040	168,713	116,809	950,011	630,713	233,086	169,101	40
6,935	6,720	17,855	17,118	16,068	15,451	79,868	76,555	20,407	19,352	41
69,758	21,361	145,010	43,041	109,459	34,447	708,878	209,997	144,146	47,365	42
7,388	3,068	18,770	6,573	17,063	6,247	82,189	29,749	26,066	9,888	43
8,937	2,352	19,723	6,740	13,584	4,390	84,824	27,878	20,917	7,243	44
3,226	4,867	6,103	7,562	4,040	4,359	30,219	39,374	5,862	7,352	45
116,695	57,354	238,327	116,463	193,010	94,109	1,155,338	565,263	255,364	124,413	46
5,064	13,956	12,899	42,215	10,546	37,200	57,165	183,235	16,186	66,898	47
220	493	872	1,938	990	2,189	4,947	10,856	836	1,853	48
97,394	9,735	195,765	19,557	154,680	15,452	967,244	96,712	196,111	19,635	49
2,955	4,678	5,420	10,659	5,479	8,833	27,690	41,961	6,018	8,951	50
28,496	22,200	65,779	54,031	59,298	50,785	292,055	234,349	90,019	81,614	51
9,100	7,900	19,339	16,250	17,790	15,336	87,887	75,912	28,361	22,662	52
360	2,745	789	7,955	980	6,472	3,917	28,583	1,702	12,085	53
42,567	51,026	95,339	113,401	82,019	109,197	434,227	491,603	117,527	163,346	54
126,943	559,584	263,500	1,211,350	215,687	1,053,208	1,268,790	5,508,995	287,754	1,544,606	55
126,679	3,152,633	262,889	6,906,421	215,185	6,126,697	1,265,719	31,168,921	287,061	9,040,770	56
125,604	583,817	259,838	1,280,810	212,455	1,155,822	1,252,650	5,711,744	283,444	1,747,575	57
97,314	224,462	204,606	496,621	171,039	455,079	983,150	2,221,959	225,313	675,090	58
125,988	808,279	260,898	1,777,431	213,592	1,610,901	1,258,031	7,933,703	284,760	2,422,665	59
92,318	25,204	191,744	52,024	158,641	43,292	921,723	250,364	210,214	57,626	60
126,221	619,105	261,423	1,355,282	214,051	1,218,082	1,260,338	6,061,775	285,485	1,834,815	61
18,160	14,590	44,672	50,658	40,784	53,644	191,113	191,861	66,716	96,647	62
1,882	3,601	4,037	6,410	3,813	8,241	17,120	30,277	6,476	13,255	63
3,099	1,136	3,999	1,422	2,389	749	25,538	10,000	2,883	765	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$45,000 to à \$50,000		\$40,000 to à \$50,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	175,592	460,352	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	2,193	5,201	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	177,785	465,553	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	156,099	6,212,962	415,038
Commissions from Employment.....	5	Commissions d'emplois.....	5	8,885	203,334	19,298
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	2,094	3,888	6,944
Family Allowance.....	7	Allocations Familiales.....	7	89,194	56,013	235,844
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	7,837	13,604	23,337
Old Age Pension.....	9	Pension de vieillesse.....	9	12,363	32,970	29,305
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	12,214	30,749	30,376
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	13,062	136,261	32,430
Net Business Income.....	12	Revenu net d'entreprise.....	12	9,961	56,558	26,979
Net Professional Income.....	13	Revenu net de professions.....	13	9,791	206,853	22,615
Net Commission Income.....	14	Revenu net de commissions.....	14	1,786	21,175	4,341
Net Farming Income.....	15	Revenu net d'agriculture.....	15	7,716	94,425	20,370
Net Fishing Income.....	16	Revenu net de pêche.....	16	290	8,556	820
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	53,363	433,288	121,379
Bond Interest.....	18	Intérêt obligataire.....	18	49,016	129,810	119,670
Bank Interest.....	19	Intérêt bancaire.....	19	144,450	508,179	368,663
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	6,408	32,137	14,623
Income from Trusts.....	21	Revenu de fiducies.....	21	9,232	32,291	19,805
Annuity Income.....	22	Revenu de rentes.....	22	8,572	42,405	18,767
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	9,570	12,510	25,351
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	6,936	12,197	16,317
Net Rental Income.....	25	Revenu net de location.....	25	21,483	31,165	52,064
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	27,899	44,193	67,076
Miscellaneous Income.....	27	Revenus divers.....	27	40,310	115,844	106,097
Total Income Assessed.....	28	Total du revenu imposé.....	28	177,785	8,409,038	465,553
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	177,657	631,908	465,332
Age Exemption.....	30	Exemption en raison d'âge.....	30	12,695	28,181	30,080
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	68,606	180,071	177,765
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	91,237	132,367	242,532
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	1,520	1,950	3,616
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	177,657	974,477	465,332
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	160,625	44,529	426,872
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	141,647	40,568	381,544
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	97,181	204,001	261,555
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	90,766	228,419	225,446
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	8,076	7,942	22,667
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	150,064	113,917	383,150
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	14,328	13,853	34,735
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	76,789	25,075	220,935
Education Deduction.....	43	Déduction relative aux études.....	43	16,867	6,841	42,933
Tuition Fees.....	44	Frais de scolarité.....	44	10,523	4,322	31,440
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	2,575	2,891	8,437
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	152,509	73,858	407,873
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	11,282	54,209	27,468
Disability Deduction.....	48	Déduction pour invalidité.....	48	540	1,186	1,371
Standard Deductions.....	49	Déductions uniformes.....	49	115,529	11,540	311,640
Medical Claims.....	50	Réclamations de frais médicaux.....	50	4,817	9,678	10,835
Charitable Donations.....	51	Dons de charité.....	51	60,678	55,894	150,697
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	21,124	16,329	49,485
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	1,031	9,750	2,733
Other Deductions.....	54	Autres déductions.....	54	81,177	133,463	198,704
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	177,774	1,058,266	465,528
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	177,443	6,369,265	464,504
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	174,377	1,265,664	457,821
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	138,917	486,075	364,230
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	175,592	1,751,738	460,352
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	126,571	35,033	336,785
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	176,045	1,323,923	461,530
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	52,883	97,149	119,599
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	4,615	11,492	11,091
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	566	144	3,449

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		P O T E T M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
178,765		88,467		47,918		29,447		20,250		1
2,766		920		462		338		193		2
181,531		89,387		48,380		29,785		20,443		3
	\$		\$		\$		\$		\$	
150,699	6,432,762	69,997	3,263,746	35,507	1,780,453	21,104	1,107,390	13,720	756,544	4
8,877	246,390	5,296	175,813	2,828	111,484	1,746	92,193	1,172	64,289	5
2,195	4,765	1,210	5,466	700	3,250	670	3,179	390	2,457	6
87,174	54,601	41,410	26,391	21,362	13,681	13,644	8,821	9,353	6,152	7
5,944	11,588	2,408	4,722	990	2,021	544	1,075	280	424	8
15,887	42,989	9,130	24,351	5,917	15,859	3,470	9,360	2,770	7,530	9
15,521	40,110	7,758	19,386	5,305	13,937	3,116	8,342	2,240	5,914	10
13,631	156,037	6,441	74,397	3,378	40,831	2,300	32,379	1,420	19,692	11
12,099	86,194	7,456	47,443	4,761	20,453	3,596	14,691	2,771	3,329	12
15,068	455,901	11,421	472,196	8,298	428,907	6,313	405,356	5,350	379,637	13
2,628	26,017	1,410	11,521	827	8,308	610	8,384	330	5,868	14
10,157	154,501	5,862	107,879	3,676	71,913	2,355	48,318	1,643	31,895	15
290	8,681	180	7,634	106	2,374	27	1,407	28	1,555	16
72,548	913,027	43,011	706,888	25,961	528,024	16,893	379,913	12,237	329,025	17
52,335	169,706	26,794	99,690	14,798	68,598	8,904	40,045	6,313	29,532	18
151,547	669,396	77,299	429,757	42,586	274,800	26,453	197,933	18,393	160,564	19
7,632	40,941	4,853	34,091	2,605	17,376	2,153	17,049	1,521	12,914	20
11,946	37,736	8,055	34,825	4,880	24,265	3,453	16,508	2,658	11,674	21
12,335	75,924	7,498	60,286	5,482	53,588	3,618	39,502	2,857	32,489	22
12,915	21,185	7,191	13,473	4,689	12,388	2,624	8,062	2,170	7,166	23
8,449	10,770	6,442	15,945	4,046	15,487	3,119	8,762	2,424	9,900	24
24,551	45,206	16,231	96,015	10,081	28,903	6,247	21,631	5,055	22,198	25
38,015	74,867	22,175	61,021	14,390	54,687	10,061	40,468	7,454	46,080	26
42,691	181,137	21,888	157,848	12,312	76,077	7,061	51,546	4,937	34,345	27
181,531	9,870,017	89,387	5,758,749	48,380	3,609,860	29,785	2,519,051	20,443	1,936,777	28
181,389	645,051	89,317	317,467	48,311	171,691	29,733	105,550	20,412	72,454	29
16,164	35,880	9,289	20,620	6,005	13,318	3,567	7,918	2,838	6,300	30
66,692	177,222	29,685	78,099	15,153	39,140	9,487	24,584	5,826	15,186	31
91,025	136,011	44,226	66,999	23,003	35,389	14,624	23,278	9,713	15,394	32
990	1,412	561	797	171	224	174	246	90	128	33
181,389	995,576	89,317	483,982	48,311	259,762	29,733	161,577	20,412	109,462	34
158,575	44,762	75,947	22,295	40,187	12,360	24,795	7,946	16,794	5,512	35
128,458	36,634	54,454	15,248	25,427	7,027	14,299	3,934	8,925	2,424	36
82,674	189,083	34,174	87,554	15,175	40,632	7,857	20,907	4,650	12,209	37
91,292	284,882	46,556	172,661	25,857	111,678	16,724	76,282	11,911	54,727	38
7,338	7,172	3,183	3,170	1,800	1,802	810	806	510	507	39
156,526	123,767	78,447	65,480	43,322	37,086	26,623	23,055	18,370	16,358	40
15,215	14,324	7,628	7,070	4,330	4,073	2,808	2,658	1,947	1,769	41
65,184	20,391	25,995	8,024	11,710	3,924	6,010	2,127	3,510	1,136	42
19,276	8,238	9,765	4,390	5,584	2,557	3,773	1,666	2,500	1,112	43
8,025	2,886	3,679	2,248	1,730	873	953	495	680	330	44
2,142	2,391	1,055	1,340	530	754	250	299	206	289	45
146,716	69,986	67,256	31,637	34,225	16,052	20,045	9,217	12,997	6,007	46
10,382	55,251	5,368	41,870	2,743	22,025	1,558	18,392	1,114	14,296	47
553	1,330	444	984	230	528	150	331	70	148	48
110,251	11,008	47,823	4,773	25,753	2,569	14,804	1,474	9,350	930	49
4,179	12,122	2,404	8,412	929	4,384	430	2,695	370	1,639	50
70,036	73,670	40,857	47,203	22,245	30,340	14,786	22,631	10,968	17,703	51
22,067	17,894	10,828	8,810	6,016	4,863	3,680	3,030	2,300	1,743	52
1,353	16,570	1,045	13,990	601	8,833	484	9,652	344	5,341	53
87,644	192,004	46,256	134,821	26,527	100,561	17,114	89,140	12,371	72,346	54
181,521	1,184,366	89,377	681,978	48,368	412,919	29,777	296,737	20,437	216,525	55
181,246	7,668,424	89,237	4,559,484	48,279	2,862,729	29,665	1,980,448	20,395	1,521,752	56
177,324	1,532,057	87,895	938,068	47,730	620,697	29,345	455,687	20,203	362,649	57
142,922	591,011	71,523	364,533	38,698	240,063	23,902	178,055	16,524	142,254	58
178,765	2,123,068	88,467	1,302,602	47,918	860,760	29,447	633,742	20,250	504,903	59
126,820	35,691	61,429	17,924	32,315	9,854	20,129	6,361	13,601	4,437	60
179,432	1,593,531	88,676	965,420	47,861	619,804	29,465	443,270	20,233	343,245	61
71,765	205,013	42,593	159,230	25,632	118,757	16,714	85,325	12,048	73,825	62
6,566	18,246	3,938	11,289	2,726	8,533	1,890	5,264	1,380	3,632	63
40	13	35	14	10	11					64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

				\$50,000 to-\$100,000		\$100,000 to-\$125,000	
ITEM	POSTE			Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	364,847		27,691	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	4,679		293	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	369,526		27,984	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	291,027	13,340,895	18,888	1,105,668
Commissions from Employment.....	5	Commissions d'emplois.....	5	19,919	690,169	1,330	75,584
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	5,170	19,117	540	5,720
Family Allowance.....	7	Allocations Familiales.....	7	172,943	109,646	12,284	8,177
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	10,166	19,830	310	549
Old Age Pension.....	9	Pension de vieillesse.....	9	37,174	100,090	3,675	9,875
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	33,937	87,688	3,102	7,969
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	27,174	323,335	1,856	30,304
Net Business Income.....	12	Revenu net d'entreprise.....	12	30,683	172,111	4,419	13,789
Net Professional Income.....	13	Revenu net de professions.....	13	46,450	2,141,997	7,397	640,622
Net Commission Income.....	14	Revenu net de commissions.....	14	5,802	60,098	368	3,473
Net Farming Income.....	15	Revenu net d'agriculture.....	15	23,693	414,505	2,385	51,428
Net Fishing Income.....	16	Revenu net de pêche.....	16	629	21,652	57	2,988
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	170,650	2,856,876	18,463	621,971
Bond Interest.....	18	Intérêt obligataire.....	18	109,144	407,572	8,769	50,579
Bank Interest.....	19	Intérêt bancaire.....	19	316,278	1,732,451	25,455	263,829
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	18,764	122,371	2,172	16,265
Income from Trusts.....	21	Revenu de fiducies.....	21	30,992	125,009	4,025	27,451
Annuity Income.....	22	Revenu de rentes.....	22	31,790	261,788	4,326	67,343
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	29,589	62,273	3,346	16,302
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	24,480	60,863	3,918	15,358
Net Rental Income.....	25	Revenu net de location.....	25	62,165	213,956	7,248	39,764
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	92,095	277,123	11,142	83,251
Miscellaneous Income.....	27	Revenus divers.....	27	88,889	500,953	6,479	54,584
Total Income Assessed.....	28	Total du revenu imposé.....	28	369,526	23,694,455	27,984	3,105,734
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	369,162	1,312,213	27,937	99,336
Age Exemption.....	30	Exemption en raison d'âge.....	30	37,863	84,037	3,816	8,472
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	126,843	334,232	7,444	19,239
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	182,591	277,072	13,376	21,430
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,985	2,807	198	278
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	369,162	2,010,359	27,937	148,755
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	316,298	92,874	22,493	7,431
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	231,563	65,267	10,695	2,854
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	144,530	350,385	5,599	16,481
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	192,340	700,230	16,344	77,551
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	13,640	13,458	710	703
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	323,288	265,746	25,224	22,813
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	31,928	29,893	2,580	2,399
Education Deduction.....	42	Cotisations syndicales et prof.....	42	112,405	35,602	4,045	1,407
Tuition Fees.....	43	Déduction relative aux études.....	43	40,900	17,962	3,669	1,633
Child Care Expenses.....	44	Frais de scolarité.....	44	15,071	6,831	930	565
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	4,185	5,073	280	405
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	281,239	132,898	17,828	8,044
Disability Deduction.....	47	Autres frais professionnels.....	47	21,165	151,833	1,120	13,148
Standard Deductions.....	48	Déduction pour invalidité.....	48	1,451	3,320	136	294
Medical Claims.....	49	Déductions uniformes.....	49	207,981	20,755	12,271	1,225
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	8,312	29,253	437	3,062
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	158,892	191,548	15,583	31,881
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	44,888	36,339	2,949	2,363
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	3,827	54,385	651	15,764
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	189,912	588,871	17,176	127,842
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54).....	55	369,480	2,792,525	27,968	337,866
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	368,822	18,592,837	27,874	2,431,093
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	362,497	3,909,159	27,645	598,103
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	293,569	1,515,917	22,946	236,258
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	364,847	5,425,075	27,691	834,361
Basic Federal Tax.....	60	Cotisations au RPC.....	60	254,294	74,267	18,449	6,058
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	365,667	3,965,269	27,690	549,595
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	168,752	642,150	18,219	139,635
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	16,496	46,963	2,470	4,718
	64	Crédit d'impôt pour enfants.....	64	92	40		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$125,000 to-à \$150,000		\$150,000 to-à \$200,000		\$200,000 to-à \$250,000		\$250,000 and over-et plus		GRAND TOTAL TOTAL GLOBAL		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
13,122		12,525		5,305		8,852		10,428,026		1
207		121		75		140		4,792,837		2
13,329		12,646		5,380		8,992		15,220,863		3
	\$		\$		\$		\$		\$	
9,187	632,607	8,900	780,324	3,993	453,963	7,036	1,648,626	11,230,549	181,546,506	4
680	54,644	650	59,670	240	27,322	390	91,007	327,068	3,428,255	5
230	2,888	260	2,490	90	3,651	240	14,447	403,774	560,449	6
5,413	3,484	4,983	3,171	1,872	1,151	2,811	1,762	3,743,248	2,156,281	7
70	104	100	154	30	30	50	88	3,014,560	8,046,160	8
2,082	5,618	1,956	5,277	985	2,674	1,775	4,764	1,411,747	3,822,834	9
1,836	4,994	1,497	3,912	813	2,205	1,460	4,041	1,412,873	3,123,395	10
920	15,027	1,050	12,922	500	9,398	870	16,150	957,872	5,182,789	11
2,653	1,176	2,869	14,923	1,411	11,771	2,790	23,085	798,407	3,055,125	12
3,548	385,332	2,786	349,322	870	121,280	1,081	192,108	243,575	5,510,653	13
260	4,504	160	2,145	60	591	100	8,630	95,262	422,110	14
1,038	16,372	986	5,870	460	440	826	614	440,687	1,831,528	15
10	1,072	11	1,204					54,191	331,544	16
9,316	370,584	9,133	506,421	4,015	314,597	7,112	1,478,595	1,118,189	8,979,422	17
3,988	22,735	3,954	25,861	1,910	15,833	2,837	34,465	1,931,476	3,306,599	18
12,185	155,057	11,690	190,850	5,035	102,747	8,510	351,087	7,873,503	16,235,276	19
1,130	10,412	1,140	16,763	512	5,823	887	19,212	240,635	863,014	20
1,910	14,058	1,790	24,284	766	11,484	1,333	41,001	233,810	600,751	21
2,283	40,158	2,643	73,787	1,259	50,054	2,518	280,941	265,317	1,388,861	22
1,919	8,442	1,710	9,749	839	6,455	1,736	38,469	399,831	298,016	23
2,291	10,764	2,441	16,710	1,358	15,796	2,561	60,126	138,559	304,249	24
4,207	30,972	3,989	34,967	1,953	8,969	3,399	35,111	809,143	698,206	25
5,716	53,995	6,031	83,207	2,675	49,665	4,956	322,577	669,408	1,372,917	26
3,028	29,288	3,069	47,814	1,230	20,656	2,202	88,567	2,139,824	4,420,896	27
13,329	1,812,342	12,646	2,172,017	5,380	1,194,295	8,992	4,638,125	14,441,454	256,089,423	28
13,286	47,239	12,619	44,848	5,365	19,084	8,959	31,855	15,209,629	54,046,738	29
2,133	4,734	2,027	4,498	1,009	2,240	1,857	4,120	1,451,614	3,220,886	30
3,158	7,869	3,024	7,628	1,040	2,488	1,456	3,731	2,835,473	7,536,250	31
6,076	9,632	5,516	8,703	2,023	3,052	2,984	4,716	3,472,189	4,661,801	32
70	53	83	115	15	24	20	26	55,304	75,146	33
13,286	69,526	12,619	65,792	5,365	26,887	8,959	44,448	15,209,629	69,540,821	34
10,577	3,482	9,976	3,158	3,987	1,186	6,525	1,854	10,768,854	2,152,238	35
4,674	1,256	4,394	1,173	1,732	465	2,754	740	10,377,792	1,980,776	36
2,272	6,744	1,950	5,713	820	2,551	1,295	3,913	3,435,490	3,881,853	37
7,968	40,692	7,308	36,516	2,866	14,461	4,703	26,169	2,100,333	4,317,349	38
319	319	210	210	100	99	108	107	542,617	521,415	39
11,995	11,185	11,357	10,563	4,917	4,698	8,206	7,862	8,174,454	5,142,707	40
1,290	1,252	1,470	1,335	680	642	1,166	1,071	989,376	921,051	41
1,675	555	1,360	352	490	118	768	185	4,419,466	928,813	42
1,750	821	1,494	695	540	243	840	380	753,289	255,624	43
370	237	350	185	120	76	190	139	1,019,267	545,429	44
113	134	60	100	30	60	44	49	447,829	458,872	45
8,672	3,957	8,434	3,911	3,821	1,780	6,764	3,193	11,084,674	3,801,982	46
590	11,692	560	8,131	220	2,452	270	4,682	292,898	924,986	47
84	186	48	107			30	67	47,812	105,307	48
5,388	538	4,953	493	2,200	220	3,066	306	13,307,941	1,331,208	49
190	1,687	170	1,974	130	3,837	90	2,681	334,407	344,446	50
7,843	18,291	7,617	19,814	3,137	11,707	5,878	51,557	1,733,323	1,360,052	51
1,497	1,185	1,290	1,090	482	447	600	528	560,125	632,239	52
345	10,647	393	10,752	139	6,377	294	18,777	24,541	273,183	53
8,638	87,715	8,554	118,925	3,719	65,808	6,485	348,471	2,394,017	3,352,628	54
13,318	202,576	12,638	225,197	5,371	117,238	8,968	472,730	15,214,887	33,232,159	55
13,271	1,401,620	12,600	1,629,558	5,347	890,091	8,936	3,113,792	11,802,067	160,731,673	56
13,089	366,786	12,483	456,727	5,296	254,342	8,818	1,020,775	10,264,617	27,664,445	57
10,897	144,359	10,801	186,394	4,640	104,482	7,882	427,443	7,776,292	11,016,182	58
13,122	511,146	12,525	643,121	5,305	358,824	8,852	1,448,217	10,428,026	38,680,627	59
8,853	2,933	8,635	2,741	3,521	1,044	5,860	1,668	8,145,060	1,636,478	60
13,167	327,850	12,496	378,214	5,300	205,462	8,804	684,944	11,744,493	29,696,188	61
9,102	82,328	8,965	113,567	3,887	69,740	6,877	325,551	1,043,581	1,975,803	62
1,530	2,410	1,500	1,762	700	1,393	1,380	2,533	153,618	185,795	63
								2,636,971	1,513,527	64



TABLE 2A

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

		Loss and Nil-Perte et Néant		\$1 to-\$1,000	
		Number	Amount	Number	Amount
ITEM	POSTE	Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	627	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	627	
Sources of Income		Sources de revenu			
Wages and Salaries.....	4	Salaires et traitements.....	4	56	\$ 30
Commissions from Employment.....	5	Commissions d'emplois.....	5		
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6		
Family Allowance.....	7	Allocations Familiales.....	7		
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8		
Old Age Pension.....	9	Pension de vieillesse.....	9		
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10		
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11		
Net Business Income.....	12	Revenu net d'entreprise.....	12	502	104
Net Professional Income.....	13	Revenu net de professions.....	13	10	2
Net Commission Income.....	14	Revenu net de commissions.....	14		
Net Farming Income.....	15	Revenu net d'agriculture.....	15		
Net Fishing Income.....	16	Revenu net de pêche.....	16		
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17		
Bond Interest.....	18	Intérêt obligataire.....	18		
Bank Interest.....	19	Intérêt bancaire.....	19	30	7
Mortgage Interest.....	20	Intérêt hypothécaire.....	20		
Income from Trusts.....	21	Revenu de fiducies.....	21		
Annuity Income.....	22	Revenu de rentes.....	22		
Other Canadian Investment Income....	23	Autres placements au Canada.....	23		
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24		
Net Rental Income.....	25	Revenu net de location.....	25		
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	424	126
Miscellaneous Income.....	27	Revenus divers.....	27	14	8
Total Income Assessed.....	28	Total du revenu imposé.....	28	627	284
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29		
Age Exemption.....	30	Exemption en raison d'âge.....	30		
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31		
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32		
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33		
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34		
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35		
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	28	
Registered Pension Plan		Contributions à un régime enregistré			
Contributions.....	37	de pensions.....	37		
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38		
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39		
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes			
Deduction.....	40	et gains en capital.....	40	15	5
Pension Income		Déduction pour revenu tiré			
Deduction.....	41	d'une pension.....	41		
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	14	1
Education Deduction.....	43	Déduction relative aux études.....	43		
Tuition Fees.....	44	Frais de scolarité.....	44		
Child Care Expenses.....	45	Frais de garde d'enfants.....	45		
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	49	1
Other Expenses of Employment.....	47	Autres frais professionnels.....	47		
Disability Deduction.....	48	Déduction pour invalidité.....	48		
Standard Deductions.....	49	Déductions uniformes.....	49		
Medical Claims.....	50	Réclamations de frais médicaux.....	50		
Charitable Donations.....	51	Dons de charité.....	51		
Eligible Deductions Transferred		Déductions admissibles transférables			
from Spouse.....	52	entre conjoints.....	52		
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53		
Other Deductions.....	54	Autres déductions.....	54		
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	72	7
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	627	276
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	627	4
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58		
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	627	4
Canada Pension Plan Contributions....	60	Cotisations au RPC.....	60		
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	627	17
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62		
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63		
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$1,000 to-à \$1,500		\$1,500 to-à \$2,000		\$2,000 to-à \$2,500		\$2,500 to-à \$3,000		\$3,000 to-à \$3,500		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
337		330		296		342		452		1
337		330		296		342		452		2
										3
45	\$ 57	56	\$ 83	45	\$ 95	122	\$ 299	206	\$ 602	4
						14	1			5
						23	65	14	32	6
						14	29			7
								10	30	8
252	228	229	341	163	322	161	325	177	548	9
				25	54	10	27	14	43	10
										11
		11				14	5			12
		14	2			15	13			13
10	1	28	41	62	103	26	32	77	60	14
										15
										16
										17
										18
										19
										20
										21
										22
										23
										24
										25
235	51	204	36	75	44	108	114	73	23	26
31	39			25	20	15	13	28	66	27
337	388	330	549	296	660	342	938	452	1,458	28
		17	14	35	12	115	69	169	132	29
						23	6			30
						17	3	15	6	31
						25	3	18	2	32
										33
		17	18	35	12	115	82	169	141	34
										35
		14		38		112	2	188	5	36
21		21		45	1	101	3	178	7	37
								14	1	38
										39
10	2	26	25	43	40	25	16	76	34	40
										41
						14	1			42
								14	4	43
								14	5	44
										45
45	2	56	2	45	3	122	9	199	18	46
										47
		10		35		115	3	162	4	48
										49
										50
										51
										52
		11	2					11	6	53
58	6	87	32	93	47	186	39	249	90	54
										55
337	382	330	499	296	599	342	814	452	1,226	56
336	6	318	8	272	17	319	39	428	77	57
		13		191	12	220	24	275	38	58
337	6	330	8	296	29	342	64	452	115	59
		14		38		111	2	160	5	60
337	25	330	45	296	63	342	93	452	150	61
		11				10	1			62
		30		12	1					63
										64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

				\$3,500 to-\$4,000		\$4,000 to-\$4,500	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	3,562		11,187	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	3,562		11,187	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	2,419	6,059	9,023	27,461
Commissions from Employment.....	5	Commissions d'emplois.....	5			47	48
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	107	87	288	133
Family Allowance.....	7	Allocations Familiales.....	7	73	17	233	86
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	1,925	5,582	6,238	14,774
Old Age Pension.....	9	Pension de vieillesse.....	9				
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	39	46	90	184
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11				
Net Business Income.....	12	Revenu net d'entreprise.....	12	309	1,034	789	2,475
Net Professional Income.....	13	Revenu net de professions.....	13	50	181	43	131
Net Commission Income.....	14	Revenu net de commissions.....	14	10	12		
Net Farming Income.....	15	Revenu net d'agriculture.....	15	28	3-	47	92
Net Fishing Income.....	16	Revenu net de pêche.....	16	195	266	576	617
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17			14	1
Bond Interest.....	18	Intérêt obligataire.....	18			120	35
Bank Interest.....	19	Intérêt bancaire.....	19	236	68	1,507	323
Mortgage Interest.....	20	Intérêt hypothécaire.....	20				
Income from Trusts.....	21	Revenu de fiducies.....	21				
Annuity Income.....	22	Revenu de rentes.....	22				
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23				
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	12	19		
Net Rental Income.....	25	Revenu net de location.....	25	14	21	45	11
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	79	49	124	176
Miscellaneous Income.....	27	Revenus divers.....	27	338	325	793	902
Total Income Assessed.....	28	Total du revenu imposé.....	28	3,562	13,786	11,187	47,529
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	3,136	10,448	10,891	38,017
Age Exemption.....	30	Exemption en raison d'âge.....	30				
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	35	12	72	33
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	32	7	90	28
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33				
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	3,136	10,467	10,891	38,079
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	1,421	52	7,853	269
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	2,285	80	8,959	419
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	15	4	138	8
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38			13	3
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39				
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	237	42	1,414	231
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41				
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	169	7	852	42
Education Deduction.....	43	Déduction relative aux études.....	43			371	99
Tuition Fees.....	44	Frais de scolarité.....	44			314	61
Child Care Expenses.....	45	Frais de garde d'enfants.....	45			251	81
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	2,183	160	8,917	810
Other Expenses of Employment.....	47	Autres frais professionnels.....	47				
Disability Deduction.....	48	Déduction pour invalidité.....	48				
Standard Deductions.....	49	Déductions uniformes.....	49	3,088	289	10,637	1,043
Medical Claims.....	50	Réclamations de frais médicaux.....	50	12	2	70	7
Charitable Donations.....	51	Dons de charité.....	51	36	5	232	26
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52				
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53				
Other Deductions.....	54	Autres déductions.....	54	26	8	174	33
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	3,233	656	10,959	3,138
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	3,562	2,659	11,187	6,312
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	1,220	169	1,986	169
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	2,688	78	9,621	209
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	3,562	247	11,187	378
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	1,342	47	7,356	247
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	3,562	316	11,187	528
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62			14	
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63				
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	867	482	3,505	2,210

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.

## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		P O T E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
12,076		29,209		15,333		44,618		118,453		1
12,076		29,209		15,333		44,618		118,453		2
										3
9,810	\$ 30,893	21,782	\$ 65,579	12,851	\$ 45,596	33,691	\$ 113,696	101,381	\$ 474,774	4
43	32	92	80	270	243	469	429	1,926	1,814	5
399	496	800	727	331	90	1,558	990	4,335	2,920	6
758	339	1,081	443	985	428	1,676	674	3,791	1,825	7
7,106	18,146	15,290	38,546	8,849	23,265	31,203	110,280	62,251	192,861	8
		33	88			56	159	131	263	9
187	211	338	478	259	586	1,364	2,178	2,287	2,428	10
20	50	44	82	330	663	87	147	285	865	11
621	2,071	3,203	7,449	760	2,580	2,983	11,707	7,206	29,230	12
112	358	273	810	71	280	486	1,965	1,066	5,000	13
96	182	117	213	69	65	379	617	435	1,362	14
97	193	205	343	167	429	615	1,707	1,318	3,091	15
791	1,183	1,562	2,066	935	1,785	984	1,807	1,266	2,944	16
53	13	96	20	73	3	159	22	834	94	17
210	147	370	219	315	256	654	582	2,107	521	18
2,047	1,764	4,023	2,398	3,435	2,721	7,717	3,643	24,977	6,424	19
		16	29	26	54			145	153	20
26	42	49	63	22	61	27	43	169	109	21
102	97	110	110			225	996	59	241	22
26	2	36	7	34	13	51	36	461	218	23
		25	39	42	19	28	101	72	34	24
74	61	147	94	149	71	880	1,877	1,814	442	25
62	28	1,384	646	63	83	201	490	444	212	26
1,181	1,204	2,432	2,581	712	941	3,657	6,199	7,516	11,758	27
12,076	57,522	29,209	123,113	15,333	80,247	44,618	260,360	118,453	739,582	28
11,911	41,510	26,281	90,206	14,910	50,398	44,383	156,194	118,305	419,702	29
		23	6			58	126	132	293	30
63	15	209	74	181	76	378	105	592	254	31
569	314	735	354	765	637	865	726	1,701	1,512	32
				36	44			48	59	33
11,911	41,840	26,281	90,641	14,910	51,165	44,383	157,152	118,305	421,821	34
8,040	318	17,666	648	11,566	529	29,368	1,461	95,634	6,489	35
9,961	499	21,599	1,010	12,764	712	31,683	1,660	94,454	6,845	36
240	22	414	35	141	14	632	70	2,147	288	37
59	9	90	18	41	20	160	63	610	260	38
				46	46	113	110	35	28	39
2,109	900	3,955	1,295	3,418	1,369	7,879	2,133	25,946	5,238	40
18	12	25	13	321	282	87	83	437	213	41
1,133	53	2,205	105	2,085	111	4,248	230	14,183	1,053	42
740	170	1,133	276	982	305	1,525	482	2,424	682	43
658	267	994	337	1,175	493	1,218	811	3,321	1,136	44
348	218	599	299	599	508	1,519	1,031	1,855	1,469	45
9,688	935	21,304	1,939	12,689	1,340	33,182	3,393	100,646	14,225	46
62	21	69	22	251	86	91	64	107	20	47
										48
11,527	1,129	25,581	2,468	14,300	1,355	43,404	4,292	114,977	11,466	49
59	19	155	33	133	40	488	106	1,410	431	50
325	58	593	89	502	174	559	160	2,031	445	51
19	6	19	6	26	20			24	22	52
										53
327	39	568	91	445	77	815	73	3,491	501	54
11,969	4,675	26,906	8,690	15,254	7,482	44,577	16,220	118,383	50,813	55
12,076	11,006	29,209	23,771	15,333	21,600	44,618	86,986	118,453	266,947	56
1,538	126	7,044	615	2,799	426	34,112	1,055	112,715	6,479	57
11,128	374	24,137	736	13,821	840	29,481	2,159	68,720	7,433	58
12,076	500	29,209	1,351	15,333	1,266	44,618	3,214	118,453	13,912	59
8,033	318	17,054	620	11,485	526	23,588	1,207	70,977	4,923	60
12,073	800	29,206	2,035	15,333	1,980	44,618	9,113	118,453	29,719	61
53	1	96	2	73	1	90	5	782	21	62
15	2	75	5	10	3	91	4	489	38	63
3,871	2,610	8,244	5,303	4,313	2,620	8,540	4,822	22,690	13,178	64



## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$6,500 to-\$7,000		\$7,000 to-\$7,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	154,176	173,574	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	154,176	173,574	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	127,297	636,949	146,741
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,795	2,598	2,736
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	8,298	8,354	5,897
Family Allowance.....	7	Allocations Familiales.....	7	8,073	3,206	9,888
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	76,611	246,402	76,976
Old Age Pension.....	9	Pension de vieillesse.....	9	677	1,830	926
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	4,326	10,691	4,536
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	1,289	3,000	2,003
Net Business Income.....	12	Revenu net d'entreprise.....	12	7,955	33,220	9,871
Net Professional Income.....	13	Revenu net de professions.....	13	1,684	6,119	1,688
Net Commission Income.....	14	Revenu net de commissions.....	14	1,344	2,479	1,247
Net Farming Income.....	15	Revenu net d'agriculture.....	15	1,841	4,714	2,923
Net Fishing Income.....	16	Revenu net de pêche.....	16	1,299	3,329	1,381
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	1,614	246	2,282
Bond Interest.....	18	Intérêt obligataire.....	18	6,570	7,127	9,755
Bank Interest.....	19	Intérêt bancaire.....	19	47,419	47,440	65,115
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	959	2,625	1,035
Income from Trusts.....	21	Revenu de fiducies.....	21	373	934	569
Annuity Income.....	22	Revenu de rentes.....	22	307	584	893
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	1,419	411	2,247
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	164	113	414
Net Rental Income.....	25	Revenu net de location.....	25	2,797	123	4,147
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	1,075	851	1,584
Miscellaneous Income.....	27	Revenus divers.....	27	12,076	19,914	15,319
Total Income Assessed.....	28	Total du revenu imposé.....	28	154,176	1,043,260	173,574
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	154,070	546,140	173,449
Age Exemption.....	30	Exemption en raison d'âge.....	30	677	1,502	954
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	1,085	1,268	1,700
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	5,119	4,252	7,295
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	82	60	56
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	154,070	553,221	173,449
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	118,850	8,703	142,910
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	122,426	9,590	138,042
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	4,018	782	7,164
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	1,756	669	2,764
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	233	186	1,326
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	49,701	21,051	68,011
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	1,243	1,107	2,274
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	21,839	1,680	23,325
Education Deduction.....	43	Déduction relative aux études.....	43	8,099	2,147	13,423
Tuition Fees.....	44	Frais de scolarité.....	44	9,080	2,911	13,332
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	2,509	1,262	3,950
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	127,130	19,259	146,698
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	284	177	601
Disability Deduction.....	48	Déduction pour invalidité.....	48			
Standard Deductions.....	49	Déductions uniformes.....	49	149,482	14,884	165,149
Medical Claims.....	50	Réclamations de frais médicaux.....	50	2,135	629	3,249
Charitable Donations.....	51	Dons de charité.....	51	3,111	931	6,047
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	113	90	358
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53			
Other Deductions.....	54	Autres déductions.....	54	6,535	1,299	9,331
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	154,144	87,358	173,519
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	154,176	402,678	173,574
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	149,727	17,320	167,880
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	89,622	12,530	109,134
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	154,176	29,850	173,574
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	84,599	6,364	107,959
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	154,170	47,957	173,574
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	1,414	50	2,210
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	615	41	987
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	27,660	14,393	29,076

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.

## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		P O S T E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
175,093		182,720		182,732		205,094		208,754		1
175,093		182,720		182,732		205,094		208,754		2
	\$		\$		\$		\$		\$	3
148,619	879,329	154,446	963,353	152,357	1,034,749	167,078	1,186,970	169,299	1,255,320	4
2,952	2,464	3,042	5,035	4,057	6,631	3,266	6,372	2,873	8,657	5
6,240	8,298	6,312	4,190	5,042	4,306	5,972	8,032	6,124	5,456	6
12,789	5,748	15,370	6,791	17,006	8,509	22,931	10,538	23,014	9,623	7
76,901	233,963	79,841	273,647	72,661	238,994	80,239	269,273	83,724	278,977	8
1,375	3,728	2,192	6,081	6,867	18,354	16,284	44,808	20,304	56,859	9
6,266	12,471	7,905	19,158	10,458	20,623	16,002	33,915	19,501	42,154	10
1,815	6,040	5,667	21,482	5,067	19,307	6,357	20,564	10,892	32,116	11
9,992	41,454	10,012	45,516	9,909	43,497	10,776	49,737	10,740	52,920	12
2,094	11,505	2,089	10,298	2,392	11,510	2,198	11,450	2,087	10,867	13
695	1,935	1,077	2,967	1,219	2,501	1,110	2,726	1,370	3,840	14
2,760	6,482	3,056	670	3,942	9,623	3,500	9,507	4,188	13,659	15
1,559	5,146	1,390	3,949	1,326	4,528	1,430	4,818	1,270	5,153	16
3,013	670	3,427	1,000	5,820	2,010	6,512	2,259	5,456	2,620	17
12,699	16,104	11,463	16,088	14,545	20,142	18,024	31,403	18,901	26,478	18
69,542	84,699	74,820	90,700	76,422	112,501	93,659	153,715	98,984	174,942	19
1,802	4,491	1,271	2,521	1,872	4,179	2,460	6,089	2,655	8,609	20
1,119	1,356	1,347	1,860	1,866	2,687	1,881	3,167	2,235	3,900	21
954	1,652	601	1,168	1,245	1,895	1,244	1,936	2,319	2,535	22
2,691	507	2,440	627	2,394	958	3,749	1,030	4,299	941	23
397	514	294	193	940	363	518	422	625	735	24
4,422	285	4,833	1,703	5,224	2,577	6,942	2,174	7,063	793	25
2,489	3,120	3,159	1,212	3,947	2,463	3,614	3,007	4,341	2,233	26
17,075	26,043	16,418	27,814	18,180	26,304	20,767	31,653	23,465	35,800	27
175,093	1,357,431	182,720	1,508,022	182,732	1,599,212	205,094	1,895,948	208,754	2,035,186	28
174,949	620,940	182,680	649,584	182,605	648,164	204,867	727,568	208,591	742,060	29
1,408	3,080	2,223	4,922	6,920	15,357	16,383	36,364	20,671	45,888	30
3,025	4,870	3,328	5,455	5,379	11,712	10,537	24,581	13,858	35,050	31
10,150	10,428	13,049	13,489	14,787	16,613	18,908	22,236	16,869	18,144	32
177	215	137	135	358	510	638	717	455	538	33
174,949	639,534	182,680	673,586	182,605	692,356	204,867	811,466	208,591	841,680	34
147,434	13,021	151,395	14,520	153,841	16,160	165,705	18,483	169,826	20,117	35
141,815	13,096	142,618	13,798	143,336	15,380	156,038	17,486	158,577	18,763	36
8,715	2,110	9,508	2,333	13,398	3,864	12,540	4,399	15,792	5,087	37
3,912	2,240	5,514	4,162	8,933	7,760	10,376	9,464	9,664	8,558	38
1,883	1,528	2,567	2,386	4,738	4,206	4,054	3,782	5,820	5,476	39
73,502	38,911	77,611	41,060	80,926	47,912	97,008	59,732	101,977	63,595	40
2,196	1,865	5,482	5,268	4,931	4,517	6,765	5,887	11,447	9,854	41
29,176	2,479	36,027	3,299	37,905	3,552	42,359	4,174	42,320	4,268	42
17,084	5,022	16,205	5,114	17,278	5,618	16,601	4,741	13,855	4,380	43
18,368	8,615	14,772	7,604	16,709	8,853	18,010	9,309	17,382	8,312	44
4,693	3,266	5,774	4,093	7,421	6,230	8,702	8,330	10,061	8,638	45
148,411	26,367	153,623	28,583	151,349	31,160	166,421	35,622	167,896	37,684	46
1,356	424	906	1,147	1,281	964	1,348	1,521	1,823	1,292	47
36	80	89	198			283	628	434	912	48
165,187	16,466	170,160	16,996	168,428	16,793	188,307	18,801	192,297	19,217	49
3,648	1,674	5,819	2,930	5,553	2,523	6,477	3,083	5,885	2,781	50
7,547	2,890	8,284	3,193	10,835	4,189	12,288	4,610	12,261	4,603	51
185	160	640	417	872	508	771	576	2,045	1,647	52
								12	23	53
9,457	1,955	14,177	2,986	15,630	3,402	19,206	6,511	19,010	4,535	54
174,988	142,169	182,701	160,094	182,666	183,607	205,085	217,143	208,744	229,742	55
175,093	575,716	182,720	674,162	182,732	723,226	205,094	867,237	208,754	963,677	56
168,493	39,296	177,965	53,378	176,297	61,309	199,238	78,416	202,417	93,489	57
114,866	22,773	123,392	26,457	131,571	31,291	146,152	38,176	145,899	42,559	58
175,093	62,069	182,720	79,835	182,732	92,600	205,094	116,592	208,754	136,048	59
111,749	10,047	108,523	10,528	115,570	12,321	123,820	14,070	121,559	14,877	60
175,093	74,488	182,720	90,095	182,732	98,416	205,089	120,236	208,754	136,618	61
2,800	148	3,398	227	5,771	447	6,280	499	5,439	584	62
1,230	238	1,009	213	1,538	372	1,384	424	1,862	584	63
34,336	18,732	33,235	16,793	27,842	15,014	34,470	17,680	33,219	15,964	64



## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$5,000 to-\$10,000		\$10,000 to-\$10,500	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1 Nombre de déclarations imposables.....	1	1,460,547	215,915	
Number of Non-Taxable Returns.....	2 Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3 Nombre total de déclarations.....	3	1,460,547	215,915	
Sources of Income.....	Sources de revenu.....		\$		\$
Wages and Salaries.....	Salaires et traitements.....	4	1,213,760	7,404,254	171,453
Commissions from Employment.....	Commissions d'emplois.....	5	24,386	40,079	3,751
Other Employment Earnings.....	Autres gains provenant d'un emploi.....	6	50,109	48,101	6,119
Family Allowance.....	Allocations Familiales.....	7	115,523	51,265	24,875
Unemployment Insurance Benefits.....	Prestations d'assurance-chômage.....	8	649,256	2,098,634	77,536
Old Age Pension.....	Pension de vieillesse.....	9	48,819	134,727	25,433
CPP or QPP Benefits.....	Prestations du RPC ou RRQ.....	10	72,904	154,655	23,045
Other Pensions or Superannuation.....	Autres pensions ou pensions de retraite.....	11	33,792	110,493	16,847
Net Business Income.....	Revenu net d'entreprise.....	12	80,204	348,494	11,061
Net Professional Income.....	Revenu net de professions.....	13	15,855	77,297	2,107
Net Commission Income.....	Revenu net de commissions.....	14	8,945	21,266	1,348
Net Farming Income.....	Revenu net d'agriculture.....	15	24,310	56,065	4,817
Net Fishing Income.....	Revenu net de pêche.....	16	12,840	37,162	1,166
Taxable Amount of Dividends.....	Montant imposable des dividendes.....	17	29,190	9,334	6,689
Bond Interest.....	Intérêt obligataire.....	18	95,033	130,451	22,313
Bank Interest.....	Intérêt bancaire.....	19	562,090	748,839	103,347
Mortgage Interest.....	Intérêt hypothécaire.....	20	12,232	31,072	2,979
Income from Trusts.....	Revenu de fiducies.....	21	9,608	15,657	1,696
Annuity Income.....	Revenu de rentes.....	22	7,467	13,787	2,278
Other Canadian Investment Income.....	Autres placements au Canada.....	23	19,785	5,397	4,506
Foreign Investment Income.....	Revenu de placements à l'étranger.....	24	3,494	2,890	956
Net Rental Income.....	Revenu net de location.....	25	38,271	11,114	7,574
Net Taxable Capital Gains.....	Gains nets en capital imposables.....	26	20,917	15,013	4,754
Miscellaneous Income.....	Revenus divers.....	27	135,185	210,585	23,398
Total Income Assessed.....	Total du revenu imposé.....	28	1,460,547	11,776,630	215,915
Personal Exemptions.....	Exemptions personnelles.....				
Basic Personal Exemption.....	Exemption personnelle de base.....	29	1,458,809	5,176,342	215,871
Age Exemption.....	Exemption en raison d'âge.....	30	49,434	109,657	26,178
Married or Equivalent Exemption.....	Exemptions de marié ou l'équivalent.....	31	40,063	85,976	17,318
Wholly Dependent Children.....	Enfants entièrement à charge.....	32	89,508	94,228	20,874
Other Dependants Exemption.....	Ex. pour autres personnes à charge.....	33	1,987	2,347	679
Total Personal Exemptions.....	Total des exemptions personnelles.....	34	1,458,809	5,468,550	215,871
Deductions.....	Déductions.....				
CPP or QPP Contributions.....	Cotisations au RPC ou RRQ.....	35	1,186,529	111,297	172,248
Unemployment Insurance Premiums.....	Primes d'assurance-chômage.....	36	1,141,753	109,258	159,399
Registered Pension Plan Contributions.....	Contributions à un régime enregistré de pensions.....	37	74,055	20,669	16,727
Retirement Savings Plan Premiums.....	Primes d'épargne-retraite.....	38	43,730	34,587	10,140
Registered Home Ownership.....	Régime enregistré d'épargne-logement.....	39	20,815	18,908	4,696
Interest, Dividends and Capital Gains Deduction.....	Déduction pour intérêts, dividendes et gains en capital.....	40	585,979	313,599	107,265
Pension Income Deduction.....	Déduction pour revenu tiré d'une pension.....	41	35,183	31,081	17,510
Union and Professional Dues.....	Cotisations syndicales et prof.....	42	253,467	22,785	46,599
Education Deduction.....	Déduction relative aux études.....	43	107,476	32,444	12,813
Tuition Fees.....	Frais de scolarité.....	44	113,367	53,567	14,156
Child Care Expenses.....	Frais de garde d'enfants.....	45	47,083	37,349	8,197
General Expense Allowance.....	Allocation pour frais généraux.....	46	1,208,045	222,075	169,956
Other Expenses of Employment.....	Autres frais professionnels.....	47	8,048	6,064	2,064
Disability Deduction.....	Déduction pour invalidité.....	48	854	1,844	420
Standard Deductions.....	Déductions uniformes.....	49	1,371,691	136,734	194,527
Medical Claims.....	Réclamations de frais médicaux.....	50	34,797	15,182	7,049
Charitable Donations.....	Dons de charité.....	51	63,465	22,887	17,543
Eligible Deductions Transferred from Spouse.....	Déductions admissibles transférables entre conjoints.....	52	5,034	3,722	1,930
Allowable Investment Loss.....	Pertes déductibles d'entreprise.....	53	25	37	41
Other Deductions.....	Autres déductions.....	54	98,097	23,000	23,546
Total Deductions (Item 35-54).....	Total des déductions (Postes 35 à 54).....	55	1,460,061	1,217,089	215,903
Taxable Income Assessed.....	Revenu imposable établi.....	56	1,460,547	5,090,366	215,915
Net Federal Tax Payable.....	Impôt fédéral net à payer.....	57	1,391,643	379,832	210,529
Net Provincial Tax Payable.....	Impôt provincial net à payer.....	58	972,658	202,571	161,315
Total Net Tax Payable.....	Impôt total net à payer.....	59	1,460,547	582,403	215,915
Canada Pension Plan Contributions.....	Cotisations au RPC.....	60	879,829	84,072	131,934
Basic Federal Tax.....	Impôt fédéral de base.....	61	1,460,536	671,912	215,915
Dividend Tax Credit.....	Dégrèvement pour dividendes.....	62	28,257	2,075	6,436
Investment Tax Credit.....	Dégrèvement pour investissement.....	63	9,216	2,023	2,142
Child Tax Credit.....	Crédit d'impôt pour enfants.....	64	255,381	134,931	31,798

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$10,500 to-\$11,000		\$11,000 to-\$11,500		\$11,500 to-\$12,000		\$12,000 to-\$12,500		\$12,500 to-\$13,000		P O T E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
205,405		226,622		211,676		217,252		216,328		1
205,405		226,622		211,676		217,252		216,328		2
	\$		\$		\$		\$		\$	3
161,091	1,359,209	182,073	1,625,257	169,974	1,605,213	176,297	1,772,862	177,198	1,868,533	4
4,680	15,030	3,833	16,274	4,797	12,355	5,465	15,740	4,727	18,170	5
5,722	8,722	4,712	7,062	5,983	7,905	5,537	8,040	5,617	7,628	6
28,237	14,749	36,001	19,784	40,341	20,351	38,059	21,103	40,990	22,351	7
70,669	238,960	79,266	246,052	71,929	220,327	69,852	199,317	66,933	202,859	8
25,232	70,106	26,873	73,537	26,541	73,360	25,016	68,473	26,074	70,878	9
24,892	54,309	27,528	61,427	25,937	59,358	23,693	55,727	26,511	61,790	10
16,207	54,599	18,462	70,149	19,155	78,079	18,947	87,563	19,726	89,724	11
11,697	57,655	11,655	66,188	11,540	57,232	11,571	67,240	10,651	60,486	12
2,194	14,293	2,388	13,636	2,283	16,897	2,841	16,776	1,761	14,374	13
1,361	4,299	1,750	5,540	1,618	6,614	597	1,980	721	2,404	14
5,055	13,131	4,706	17,873	5,278	8,576	5,252	16,966	5,309	22,234	15
1,438	6,368	1,421	6,896	870	3,719	803	4,222	782	3,843	16
6,790	3,655	8,190	4,050	7,994	4,398	8,373	5,165	8,955	5,597	17
25,454	37,954	23,235	35,944	24,704	38,608	23,827	37,361	26,121	37,965	18
102,347	189,076	113,444	208,582	106,932	201,519	109,325	201,734	113,486	204,875	19
3,413	8,974	4,029	11,080	3,591	9,806	3,942	9,952	3,161	9,847	20
1,948	3,705	1,999	3,232	2,043	4,526	1,426	2,091	2,154	2,570	21
2,125	3,418	2,869	4,034	4,047	5,583	3,601	5,405	2,895	6,025	22
5,481	1,894	4,504	1,685	5,056	2,993	5,255	979	4,574	2,538	23
826	414	1,433	1,700	575	925	1,379	1,276	763	587	24
8,795	301	8,367	9	8,799	2,146	8,870	5,726	9,282	4,423	25
4,599	5,127	6,011	5,441	6,021	6,216	4,389	2,898	5,693	2,522	26
24,583	42,288	28,141	44,466	24,994	40,157	27,569	50,685	26,279	44,838	27
205,405	2,207,634	226,622	2,549,897	211,676	2,486,866	217,252	2,659,280	216,328	2,758,214	28
205,369	729,959	226,587	805,407	211,579	752,248	217,215	772,773	216,298	769,098	29
25,741	57,123	27,190	60,350	26,757	59,399	25,363	56,301	26,315	58,413	30
19,603	47,988	25,739	65,594	31,623	83,591	30,934	82,069	35,277	93,079	31
24,036	29,559	31,047	38,150	35,334	42,447	35,297	43,816	35,738	42,759	32
520	684	560	559	502	605	705	807	646	646	33
205,369	865,313	226,587	970,060	211,579	938,291	217,215	955,767	216,298	963,995	34
163,455	22,638	185,548	27,053	173,201	26,718	180,730	29,949	180,905	31,647	35
150,453	20,285	171,932	24,365	160,690	24,150	166,511	26,623	165,941	27,739	36
16,234	5,427	24,030	8,837	22,344	9,926	27,794	11,417	34,828	14,944	37
11,691	11,992	12,829	13,113	15,378	16,838	17,598	18,907	19,035	22,262	38
6,159	5,866	6,844	6,658	6,121	5,933	6,649	6,514	7,391	6,719	39
107,015	68,382	117,945	76,738	110,647	70,632	114,778	71,810	119,019	74,841	40
16,881	15,681	19,387	18,146	19,581	18,456	20,537	19,490	20,637	19,767	41
47,514	4,734	56,717	6,204	51,409	5,973	56,186	6,847	58,555	7,406	42
10,713	3,248	11,726	3,549	10,495	2,897	8,795	2,450	6,585	1,987	43
14,177	7,118	14,042	7,272	12,656	6,151	11,411	4,791	11,170	4,398	44
7,696	7,274	12,145	13,006	8,544	8,113	10,487	10,596	11,660	12,362	45
160,079	40,807	181,014	48,745	168,825	48,137	175,629	53,427	175,949	56,074	46
2,937	3,633	2,372	5,322	2,566	4,716	2,356	3,545	2,810	3,590	47
362	744	878	1,933	470	1,043	1,189	2,639	817	1,814	48
185,401	18,508	202,931	20,258	188,031	18,773	192,339	19,224	190,214	19,000	49
7,003	4,142	7,086	3,613	6,931	3,447	6,918	3,606	7,850	4,050	50
15,953	7,540	20,015	9,135	19,438	9,252	20,861	11,236	21,580	11,685	51
2,868	2,671	4,074	3,610	4,626	4,941	4,929	6,177	7,002	7,556	52
51	89	323	565	49	177	50	157	12	22	53
25,252	6,449	25,358	7,335	24,099	9,099	24,530	7,790	26,693	9,344	54
205,391	257,228	226,592	305,457	211,600	295,372	217,233	317,195	216,319	337,207	55
205,405	1,084,996	226,622	1,274,357	211,676	1,253,062	217,252	1,386,221	216,328	1,457,009	56
200,018	115,042	220,620	140,148	207,872	141,970	213,067	163,535	212,640	176,077	57
148,950	51,598	164,682	63,248	153,824	62,910	163,800	72,913	155,454	74,475	58
205,405	166,640	226,622	203,396	211,676	204,879	217,252	236,448	216,328	250,552	59
120,011	16,956	136,570	20,156	125,880	19,820	136,308	22,867	130,470	23,136	60
205,405	158,575	226,622	188,894	211,676	187,832	217,252	210,987	216,328	224,223	61
6,786	829	8,166	915	7,970	997	8,270	1,158	8,712	1,269	62
1,976	727	2,088	804	1,796	549	2,393	930	2,629	1,240	63
29,667	14,546	36,493	18,885	31,446	16,903	30,566	14,458	32,540	15,379	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$13,000 to-\$13,500		\$13,500 to-\$14,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	216,895		215,499	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	216,895		215,499	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	176,710	1,925,938	176,027	2,019,000
Commissions from Employment.....	5	5,157	17,298	5,021	17,800
Other Employment Earnings.....	6	7,049	12,401	4,602	3,800
Family Allowance.....	7	41,936	22,702	46,556	25,100
Unemployment Insurance Benefits.....	8	67,289	207,166	64,496	190,100
Old Age Pension.....	9	23,744	64,977	26,050	72,300
CPP or QPP Benefits.....	10	23,784	56,598	27,373	63,900
Other Pensions or Superannuation.....	11	18,145	83,298	21,401	102,500
Net Business Income.....	12	11,746	70,013	12,018	73,000
Net Professional Income.....	13	2,405	19,604	2,265	21,500
Net Commission Income.....	14	1,464	6,364	1,406	6,700
Net Farming Income.....	15	4,949	25,607	6,054	21,200
Net Fishing Income.....	16	883	5,057	1,060	6,400
Taxable Amount of Dividends.....	17	8,592	6,599	8,682	5,900
Bond Interest.....	18	28,571	46,119	28,616	42,500
Bank Interest.....	19	113,399	224,547	114,358	210,700
Mortgage Interest.....	20	4,298	11,949	3,500	13,000
Income from Trusts.....	21	2,371	3,014	2,735	2,400
Annuity Income.....	22	3,747	5,510	2,978	4,700
Other Canadian Investment Income.....	23	4,011	1,543	6,256	1,900
Foreign Investment Income.....	24	885	813	1,167	2,100
Net Rental Income.....	25	8,812	3,046	10,591	8,700
Net Taxable Capital Gains.....	26	6,197	3,550	5,562	10,000
Miscellaneous Income.....	27	29,389	50,293	29,141	53,000
Total Income Assessed.....	28	216,895	2,874,007	215,499	2,961,700
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	216,834	771,266	215,432	765,800
Age Exemption.....	30	24,471	54,325	26,619	59,000
Married or Equivalent Exemption.....	31	31,414	82,431	39,836	106,800
Wholly Dependent Children.....	32	37,679	47,148	40,130	51,300
Other Dependents Exemption.....	33	688	927	537	490
Total Personal Exemptions.....	34	216,834	956,098	215,432	983,600
Deductions	Déductions				
CPP or QPP Contributions.....	35	181,762	33,181	179,630	35,100
Unemployment Insurance Premiums.....	36	166,855	28,827	166,856	30,500
Registered Pension Plan Contributions.....	37	33,584	14,531	40,840	20,000
Retirement Savings Plan Premiums.....	38	20,312	23,678	19,958	23,400
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	10,041	9,419	8,446	8,120
Pension Income Deduction.....	40	118,400	75,747	120,415	73,340
Union and Professional Dues.....	41	19,357	18,041	22,276	20,770
Education Deduction.....	42	60,204	7,751	58,400	7,900
Tuition Fees.....	43	7,461	2,219	6,366	1,640
Child Care Expenses.....	44	12,779	5,100	10,398	4,320
General Expense Allowance.....	45	10,375	10,137	10,553	10,700
Other Expenses of Employment.....	46	175,837	57,896	174,522	60,520
Disability Deduction.....	47	3,375	5,437	2,693	3,800
Standard Deductions.....	48	515	1,143	630	1,390
Medical Claims.....	49	189,720	18,954	188,207	18,790
Charitable Donations.....	50	7,885	4,590	7,129	4,430
Eligible Deductions Transferred from Spouse.....	51	22,821	12,328	22,352	13,130
Allowable Investment Loss.....	52	8,166	10,099	6,943	9,180
Other Deductions.....	53	330	511	124	270
Total Deductions (Item 35-54).....	54	26,545	9,733	27,651	9,320
Taxable Income Assessed.....	55	216,892	349,322	215,482	356,810
Net Federal Tax Payable.....	56	213,969	196,213	212,895	206,020
Net Provincial Tax Payable.....	57	158,690	83,321	159,711	88,800
Total Net Tax Payable.....	58	216,895	279,534	215,499	294,830
Canada Pension Plan Contributions.....	59	132,578	24,514	132,318	26,020
Basic Federal Tax.....	60	216,894	244,562	215,499	254,960
Dividend Tax Credit.....	61	8,497	1,496	8,597	1,350
Investment Tax Credit.....	62	2,488	991	2,830	1,390
Child Tax Credit.....	63	28,514	13,258	26,810	11,940

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
211,922		224,135		2,161,649		212,708		204,646		1
211,922		224,135		2,161,649		212,708		204,646		2
	\$		\$		\$		\$		\$	3
177,648	2,154,944	190,527	2,418,598	1,758,998	18,121,517	178,907	2,339,435	173,000	2,338,975	4
4,617	22,208	6,305	26,167	48,353	170,541	4,550	19,946	4,902	25,113	5
4,378	5,014	6,299	12,545	56,018	82,132	4,902	6,603	5,222	6,718	6
41,643	21,549	49,417	26,358	388,055	207,182	51,670	27,723	46,628	26,348	7
59,602	177,059	59,155	170,766	686,727	2,100,495	58,490	160,952	51,198	149,632	8
23,103	63,090	22,802	61,872	250,868	689,384	24,562	66,372	21,403	58,605	9
24,537	58,242	22,043	53,489	249,343	575,112	24,506	57,437	21,635	52,341	10
19,517	95,384	18,784	98,803	187,191	816,057	19,155	103,756	18,991	97,456	11
9,390	62,121	9,822	59,944	111,151	628,745	9,391	59,396	10,462	66,173	12
1,704	11,915	1,985	14,715	21,933	155,624	2,182	14,175	2,134	15,591	13
1,115	3,071	880	4,978	12,260	47,144	1,156	3,949	985	4,506	14
5,158	12,757	5,548	20,127	52,126	171,890	4,829	13,786	5,158	22,180	15
879	4,441	716	4,655	10,016	50,288	825	5,748	655	5,845	16
8,604	7,770	9,597	7,117	82,466	53,222	10,449	8,727	10,777	10,834	17
27,202	35,844	25,344	37,550	255,387	382,207	29,117	43,170	29,624	42,968	18
110,955	215,873	114,701	215,857	1,102,294	2,061,872	107,966	224,557	113,366	207,440	19
3,161	9,976	2,942	7,670	35,016	100,383	3,705	11,180	3,840	15,105	20
1,832	1,902	2,694	4,005	20,898	30,162	2,619	3,710	2,540	4,392	21
3,260	6,402	3,533	5,959	31,333	50,869	4,327	9,160	4,002	9,546	22
5,268	1,806	4,742	671	49,653	17,668	5,790	2,529	4,847	588	23
623	1,026	984	195	9,591	9,724	813	2,004	1,776	2,070	24
9,048	911	11,036	1,547	91,174	1,896	8,982	1,696	11,209	516	25
6,616	3,968	6,330	6,474	56,172	49,685	6,024	3,865	6,802	3,225	26
27,110	43,328	28,776	48,896	269,380	464,795	29,179	52,783	30,733	56,409	27
211,922	3,018,779	224,135	3,305,864	2,161,649	27,034,804	212,708	3,242,659	204,646	3,222,575	28
211,897	753,775	224,026	796,644	2,161,108	7,684,261	212,691	756,374	204,592	727,606	29
23,523	52,201	23,372	51,876	255,529	567,131	24,991	55,479	21,810	48,418	30
33,895	88,777	39,656	106,842	305,295	802,174	42,162	110,457	37,966	98,346	31
35,486	44,997	45,228	56,708	340,849	421,856	45,579	57,416	43,035	56,632	32
1,031	1,310	1,415	2,101	7,287	8,697	370	456	1,193	1,564	33
211,897	941,059	224,026	1,014,171	2,161,108	9,484,119	212,691	980,183	204,592	932,567	34
180,094	36,403	193,927	41,213	1,791,500	306,024	181,579	39,946	176,439	40,599	35
169,025	32,347	181,643	36,452	1,659,305	271,492	170,244	34,655	164,857	35,009	36
42,442	21,354	48,811	25,132	307,634	136,897	51,469	28,635	54,821	31,549	37
21,452	24,797	24,160	29,974	172,553	194,979	22,906	30,702	26,354	36,022	38
8,579	8,041	11,322	11,132	76,248	72,570	9,143	8,891	9,083	8,383	39
117,595	71,599	121,584	73,363	1,154,663	725,037	115,392	72,448	118,912	73,999	40
19,837	19,180	19,721	18,355	195,724	184,066	20,376	19,852	19,713	18,592	41
67,192	9,516	69,921	10,200	572,697	71,787	77,658	12,269	74,877	11,707	42
8,842	2,610	7,688	2,282	91,484	26,612	7,045	2,295	8,506	2,889	43
11,191	4,207	10,889	4,492	122,869	56,186	10,959	6,684	11,301	4,484	44
12,624	13,041	13,183	13,591	105,464	106,622	10,429	10,778	8,411	8,328	45
177,149	64,424	189,720	72,623	1,748,680	543,815	178,926	70,005	172,200	70,140	46
4,085	7,035	3,008	6,642	28,266	45,790	4,176	7,950	3,508	6,530	47
677	1,499	860	1,884	6,818	15,029	991	2,164	1,133	2,316	48
187,124	18,703	196,464	19,623	1,914,958	191,259	186,091	18,586	176,550	17,634	49
5,410	3,341	8,033	4,625	71,294	38,969	6,826	5,788	7,372	5,063	50
22,060	11,606	23,192	11,579	205,815	104,513	23,796	14,007	24,331	14,063	51
7,755	11,031	7,092	9,279	55,385	66,525	8,076	12,112	7,572	10,324	52
115	359	59	197	1,154	2,412	141	141	226	1,245	53
29,224	8,894	28,226	11,714	261,124	85,181	29,177	12,252	31,503	13,058	54
211,915	369,986	224,073	404,350	2,161,400	3,245,764	212,698	410,162	204,620	411,934	55
211,922	1,707,449	224,135	1,887,106	2,161,648	14,303,153	212,708	1,852,205	204,646	1,877,924	56
209,531	223,691	222,488	251,584	2,123,629	1,722,540	210,990	248,950	203,188	257,584	57
159,109	95,454	164,708	105,167	1,590,243	749,393	158,201	103,819	153,468	107,581	58
211,922	319,146	224,135	356,750	2,161,649	2,471,932	212,708	352,769	204,646	365,166	59
134,166	27,339	141,374	30,227	1,321,609	228,150	133,485	29,524	130,673	30,327	60
211,922	271,464	224,135	302,567	2,161,648	2,197,283	212,708	298,273	204,646	304,570	61
8,421	1,761	9,369	1,613	81,224	12,046	10,344	1,978	10,761	2,456	62
2,423	1,217	2,688	1,333	23,453	9,831	2,025	1,472	2,364	1,362	63
26,048	11,156	26,278	12,202	300,160	145,662	24,289	11,448	21,691	10,017	64



TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

				\$16,000 to-\$16,500		\$16,500 to-\$17,000	
ITEM	POSTE			Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	203,759		206,139	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	203,759		206,139	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	175,310	2,469,567	176,257	2,577,035
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,938	26,789	4,161	27,587
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	4,936	3,382	3,565	5,893
Family Allowance.....	7	Allocations Familiales.....	7	54,039	30,240	53,537	29,473
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	51,520	141,826	48,830	127,157
Old Age Pension.....	9	Pension de vieillesse.....	9	18,647	51,703	20,948	56,364
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	18,861	44,700	20,711	48,723
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	15,209	83,484	17,407	103,126
Net Business Income.....	12	Revenu net d'entreprise.....	12	9,792	63,149	8,977	59,613
Net Professional Income.....	13	Revenu net de professions.....	13	1,655	13,859	1,760	8,582
Net Commission Income.....	14	Revenu net de commissions.....	14	1,144	3,530	1,012	4,723
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,681	17,284	5,368	22,784
Net Fishing Income.....	16	Revenu net de pêche.....	16	610	4,164	610	4,674
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	9,950	11,715	10,647	10,714
Bond Interest.....	18	Intérêt obligataire.....	18	27,466	39,474	28,671	41,247
Bank Interest.....	19	Intérêt bancaire.....	19	113,057	211,420	112,918	225,884
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	3,500	11,260	4,039	12,769
Income from Trusts.....	21	Revenu de fiducies.....	21	2,727	8,190	2,826	3,806
Annuity Income.....	22	Revenu de rentes.....	22	3,052	7,236	3,726	9,168
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	4,399	1,400	4,174	2,678
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	748	343	1,246	952
Net Rental Income.....	25	Revenu net de location.....	25	10,896	1,494	9,771	2,876
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	6,977	5,734	6,595	6,593
Miscellaneous Income.....	27	Revenus divers.....	27	31,344	59,173	32,637	60,368
Total Income Assessed.....	28	Total du revenu imposable.....	28	203,759	3,311,116	206,139	3,452,789
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	203,715	724,603	206,061	733,276
Age Exemption.....	30	Exemption en raison d'âge.....	30	19,021	42,226	21,365	47,427
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	41,997	110,776	40,973	111,052
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	48,406	64,452	48,772	61,807
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,694	2,167	1,058	1,558
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	203,715	944,224	206,061	955,121
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	178,995	42,610	178,434	43,981
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	167,844	36,811	166,190	37,896
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	57,147	34,436	62,726	39,854
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	23,856	32,971	26,710	37,133
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	10,435	9,821	10,615	9,922
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	118,368	74,235	121,126	74,544
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	15,888	15,127	18,591	17,671
Education Deduction.....	42	Cotisations syndicales et prof.....	42	78,319	13,162	79,951	13,511
Tuition Fees.....	43	Déduction relative aux études.....	43	7,672	2,363	6,538	2,101
Child Care Expenses.....	44	Frais de scolarité.....	44	9,920	5,180	9,495	3,871
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	10,959	11,679	10,424	10,401
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	175,213	74,190	175,762	77,281
Disability Deduction.....	47	Autres frais professionnels.....	47	3,048	5,339	3,506	5,791
Standard Deductions.....	48	Déduction pour invalidité.....	48	544	1,241	940	2,081
Medical Claims.....	49	Déductions uniformes.....	49	179,773	17,961	179,665	17,951
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	5,236	4,333	5,554	4,471
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	20,947	13,053	23,001	13,801
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	7,173	9,141	7,344	8,761
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	300	649	233	371
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	30,450	11,132	31,781	15,001
	55	Total des déductions (Postes 35 à 54).....	55	203,745	415,434	206,089	436,461
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	203,759	1,951,186	206,139	2,060,301
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	202,129	271,486	205,299	291,681
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	150,216	111,389	153,876	119,651
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	203,759	382,875	206,139	411,331
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	130,869	31,416	131,373	32,531
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	203,759	318,590	206,139	339,111
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	9,796	2,656	10,278	2,411
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,776	1,226	2,146	1,241
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	24,019	11,352	24,117	10,501

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.

## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		P O S T E T E M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
194,980		184,805		184,235		180,806		177,865		1
194,980		184,805		184,235		180,806		177,865		2
	\$		\$		\$		\$		\$	3
167,358	2,519,360	160,776	2,495,263	161,756	2,583,515	158,421	2,585,775	157,628	2,680,073	4
4,717	28,507	4,882	28,658	4,191	30,515	5,277	32,622	4,599	27,012	5
4,997	8,123	4,875	10,216	5,609	13,223	4,502	8,687	4,874	9,455	6
48,628	27,064	50,475	27,882	52,745	29,329	55,515	30,992	52,141	28,191	7
44,308	115,233	41,242	110,137	41,029	103,647	40,022	102,320	36,039	86,030	8
19,324	52,254	16,422	43,671	14,952	41,405	16,233	44,858	13,143	35,602	9
20,059	49,811	17,266	41,954	16,198	40,940	16,503	41,693	14,126	34,170	10
15,815	90,476	14,570	86,056	13,185	78,418	14,850	95,505	13,168	87,728	11
9,132	63,872	9,317	50,371	9,246	59,673	8,489	45,205	8,816	62,819	12
1,855	14,079	1,685	13,135	1,824	13,163	1,545	14,405	1,648	12,588	13
1,063	4,500	1,552	4,645	1,097	3,576	1,343	6,514	736	3,479	14
4,122	25,806	5,191	23,793	5,211	15,200	4,917	18,434	4,712	26,337	15
910	7,320	667	4,773	740	5,879	504	5,281	660	6,598	16
10,401	11,983	10,154	11,825	9,825	14,403	10,905	15,145	10,652	13,801	17
27,198	40,257	26,347	39,781	28,121	43,183	29,226	48,163	26,192	35,023	18
107,632	219,461	105,259	198,506	106,950	201,230	104,086	195,014	101,932	182,586	19
3,449	9,654	2,329	7,425	3,158	9,260	3,025	10,456	3,893	13,309	20
2,124	4,679	2,194	3,389	2,315	3,542	1,830	4,139	2,735	5,116	21
4,230	8,891	2,784	5,798	3,241	7,844	3,681	9,151	3,057	7,623	22
5,290	1,183	4,748	1,673	3,717	2,228	4,993	2,713	4,206	1,110	23
1,080	2,558	1,215	824	1,243	982	1,194	746	1,379	1,124	24
11,320	2,200	10,682	3,372	10,596	5,737	10,262	2,480	10,501	1,397	25
6,011	6,251	5,689	4,726	6,130	7,871	7,048	8,861	8,312	5,965	26
27,813	49,142	31,841	61,655	29,167	57,971	31,972	66,201	28,796	58,705	27
194,980	3,362,666	184,805	3,279,528	184,235	3,361,262	180,806	3,390,397	177,865	3,423,046	28
194,968	693,820	184,709	657,264	184,226	655,514	180,751	642,913	177,773	632,652	29
19,573	43,403	16,723	37,124	15,326	34,022	16,414	36,438	13,278	29,477	30
39,110	104,348	37,337	99,591	40,788	109,913	41,014	110,871	40,976	108,494	31
44,549	58,187	46,112	61,624	47,853	60,727	49,515	66,188	48,230	61,339	32
1,210	1,290	960	1,288	510	804	930	1,397	2,330	3,311	33
194,968	901,048	184,709	856,892	184,226	860,980	180,751	857,807	177,773	835,273	34
169,843	42,875	163,413	41,722	164,051	42,510	158,911	41,280	160,462	42,331	35
160,272	37,319	152,682	36,361	153,940	37,607	149,004	36,727	150,144	38,163	36
60,563	38,308	62,300	41,292	65,981	46,829	62,076	44,615	63,826	49,891	37
28,659	42,857	28,345	45,468	27,501	43,134	29,797	46,091	29,091	46,698	38
10,553	9,992	11,633	10,953	11,367	10,761	10,520	9,943	12,556	12,000	39
113,387	70,928	111,459	67,104	114,232	69,990	111,370	68,637	108,432	65,947	40
16,965	16,037	14,923	14,275	14,336	13,675	14,981	14,483	14,059	13,339	41
76,532	13,651	78,970	13,542	84,870	15,211	76,252	13,932	76,689	14,719	42
5,516	1,904	6,876	2,150	3,550	1,082	4,413	1,473	4,369	1,491	43
9,650	4,206	10,377	5,171	9,448	3,765	9,094	3,249	8,226	3,119	44
10,170	10,717	7,970	8,212	10,576	10,398	9,478	9,422	8,007	9,227	45
166,116	74,591	159,685	72,576	160,355	73,951	157,720	72,916	156,913	73,688	46
4,763	10,129	4,207	8,893	3,956	9,696	4,045	8,616	4,478	8,769	47
543	1,196	681	1,507	1,129	2,155	429	952	924	2,051	48
169,140	16,907	160,503	16,044	159,467	15,938	155,840	15,573	152,491	15,257	49
4,702	3,462	5,305	5,404	5,697	5,285	5,333	5,342	4,841	3,341	50
22,869	14,735	21,473	14,472	22,094	12,348	22,207	14,760	23,358	15,533	51
6,306	8,347	6,984	7,831	7,563	9,290	6,544	9,005	7,871	8,632	52
20	71	478	901	282	1,075	196	826	185	1,879	53
29,918	11,871	31,431	16,420	30,761	13,004	31,221	15,898	28,986	16,067	54
194,972	430,104	184,800	430,297	184,227	437,705	180,802	433,741	177,864	442,143	55
194,980	2,031,366	184,805	1,992,084	184,235	2,062,512	180,806	2,098,730	177,865	2,144,764	56
193,632	291,422	183,510	287,626	182,967	301,464	179,906	310,466	176,661	320,620	57
144,992	117,512	140,045	118,316	134,348	118,701	138,207	128,226	135,688	130,596	58
194,980	408,934	184,805	405,942	184,235	420,165	180,806	438,692	177,865	451,217	59
125,516	31,856	122,762	31,386	117,654	30,772	121,193	31,700	121,139	31,960	60
194,980	336,466	184,805	331,759	184,235	345,092	180,806	353,155	177,865	363,405	61
10,195	2,716	10,043	2,680	9,741	3,265	10,749	3,427	10,581	3,128	62
1,983	1,467	2,846	2,239	2,426	1,791	1,922	1,630	2,348	2,331	63
18,504	8,550	16,200	7,023	17,180	7,951	16,186	7,409	14,128	6,648	64



## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$19,500 to-\$20,000		\$15,000 to-\$20,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	174,966		1,924,909	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	174,966		1,924,909	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	155,046	2,690,726	1,664,459	25,279,724
Commissions from Employment.....	5	5,045	28,448	47,262	275,198
Other Employment Earnings.....	6	5,339	12,506	48,821	84,806
Family Allowance.....	7	54,143	29,757	519,521	286,997
Unemployment Insurance Benefits.....	8	37,554	90,906	450,232	1,187,840
Old Age Pension.....	9	14,078	38,153	179,712	488,986
CPP or QPP Benefits.....	10	15,045	37,258	184,910	449,028
Other Pensions or Superannuation.....	11	12,718	79,386	155,068	905,394
Net Business Income.....	12	8,534	42,857	92,156	573,128
Net Professional Income.....	13	2,212	22,607	18,500	142,184
Net Commission Income.....	14	1,156	4,158	11,244	43,579
Net Farming Income.....	15	4,189	21,886	48,378	207,490
Net Fishing Income.....	16	600	4,007	6,779	54,290
Taxable Amount of Dividends.....	17	11,726	16,951	105,486	126,098
Bond Interest.....	18	28,035	39,960	279,997	413,227
Bank Interest.....	19	101,403	201,012	1,074,569	2,067,111
Mortgage Interest.....	20	3,606	11,723	34,544	112,141
Income from Trusts.....	21	2,757	4,878	24,667	45,840
Annuity Income.....	22	4,373	13,816	36,473	88,232
Other Canadian Investment Income.....	23	4,018	625	46,182	16,728
Foreign Investment Income.....	24	1,576	995	12,270	12,598
Net Rental Income.....	25	10,731	1,040	104,950	1,495
Net Taxable Capital Gains.....	26	7,252	6,652	66,840	59,744
Miscellaneous Income.....	27	30,605	57,109	304,087	579,517
Total Income Assessed.....	28	174,966	3,455,333	1,924,909	33,501,372
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	174,921	622,508	1,924,407	6,846,530
Age Exemption.....	30	14,444	32,064	182,945	406,078
Married or Equivalent Exemption.....	31	43,307	115,316	405,630	1,079,165
Wholly Dependent Children.....	32	50,625	64,792	472,676	613,166
Other Dependents Exemption.....	33	762	1,045	11,025	14,881
Total Personal Exemptions.....	34	174,921	835,725	1,924,407	8,959,819
Deductions	Déductions				
CPP or QPP Contributions.....	35	156,799	41,440	1,688,926	419,295
Unemployment Insurance Premiums.....	36	146,889	37,734	1,582,066	368,282
Registered Pension Plan Contributions.....	37	63,595	50,929	604,504	406,339
Retirement Savings Plan Premiums.....	38	30,965	52,840	274,184	413,915
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	10,700	10,311	106,605	100,979
Pension Income Deduction.....	40	108,215	68,523	1,140,893	706,355
Union and Professional Dues.....	41	14,436	13,736	164,268	156,792
Education Deduction.....	42	80,708	15,644	784,826	137,349
Tuition Fees.....	43	6,159	1,846	60,644	19,600
Child Care Expenses.....	44	9,737	3,354	98,207	43,090
General Expense Allowance.....	45	9,369	10,524	95,793	99,687
Other Expenses of Employment.....	46	153,336	72,572	1,656,226	731,915
Disability Deduction.....	47	3,916	8,480	39,603	80,199
Standard Deductions.....	48	810	1,803	8,126	17,471
Medical Claims.....	49	148,818	14,880	1,668,338	166,737
Charitable Donations.....	50	5,388	4,091	56,254	46,584
Eligible Deductions Transferred from Spouse.....	51	23,532	16,671	227,608	143,447
Allowable Investment Loss.....	52	7,903	9,550	73,336	93,002
Other Deductions.....	53	232	250	2,293	7,413
Total Deductions (Item 35-54).....	54	29,033	16,443	304,261	141,148
Taxable Income Assessed.....	55	174,951	451,618	1,924,768	4,299,599
Net Federal Tax Payable.....	56	174,966	2,167,637	1,924,909	20,238,707
Net Provincial Tax Payable.....	57	174,034	325,831	1,912,316	2,907,136
Total Net Tax Payable.....	58	133,409	132,960	1,442,450	1,188,752
Canada Pension Plan Contributions.....	59	174,966	458,791	1,924,909	4,095,888
Basic Federal Tax.....	60	118,939	31,538	1,253,603	313,009
Dividend Tax Credit.....	61	174,966	368,114	1,924,909	3,358,536
Investment Tax Credit.....	62	11,574	3,841	104,062	28,558
Child Tax Credit.....	63	1,793	1,729	21,629	16,491
	64	13,556	6,552	189,870	87,452

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$20,000 to-\$20,500		\$20,500 to-\$21,000		\$21,000 to-\$21,500		\$21,500 to-\$22,000		\$22,000 to-\$22,500		P O S I T I O N E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
167,016		163,847		163,655		155,925		156,359		1
167,016		163,847		163,655		155,925		156,359		2
	\$		\$		\$		\$		\$	3
147,827	2,655,851	145,532	2,658,798	145,311	2,746,724	138,715	2,694,222	139,875	2,768,740	4
4,344	28,390	4,427	35,471	4,760	36,604	3,959	35,802	4,628	49,633	5
3,915	5,594	5,688	8,044	4,097	9,282	5,091	6,400	5,727	9,571	6
56,594	31,402	52,538	29,990	55,513	32,163	54,714	31,104	53,160	30,366	7
34,201	83,221	32,043	78,507	31,291	75,482	31,276	71,910	28,624	61,341	8
12,945	35,669	13,422	35,529	12,015	32,785	11,147	29,651	11,683	30,437	9
13,647	32,627	14,591	36,579	13,859	34,013	11,422	27,760	12,857	31,362	10
10,796	74,870	12,803	86,512	11,872	84,545	11,306	81,116	11,373	78,543	11
8,045	47,349	6,149	31,145	7,618	42,565	6,638	43,291	6,812	38,561	12
1,631	13,639	1,585	17,503	1,554	17,190	1,469	11,439	1,839	13,439	13
960	3,357	1,007	6,713	724	3,427	941	4,921	921	4,417	14
4,280	19,946	4,564	21,967	3,973	19,910	5,035	21,729	4,662	22,258	15
640	6,075	570	5,419	335	3,722	300	3,300	410	5,287	16
12,182	16,960	11,695	19,389	10,472	18,699	11,549	17,196	11,841	17,134	17
25,341	36,608	25,122	38,782	26,080	45,350	26,235	37,361	24,119	41,268	18
91,029	194,992	96,522	196,588	96,377	184,388	91,259	184,793	94,184	196,132	19
2,573	7,219	2,197	8,946	2,866	9,875	3,231	10,069	3,100	10,431	20
2,994	4,304	2,782	6,844	2,160	3,757	2,506	4,199	1,896	5,346	21
3,917	9,853	2,824	11,765	3,200	9,488	3,038	7,575	2,940	9,135	22
3,672	1,657	4,339	1,954	4,179	1,437	3,269	3,391	3,775	1,387	23
1,504	2,259	876	1,853	943	1,778	1,004	1,826	1,044	767	24
11,068	5,936	9,394	894	10,346	1,062	10,080	299	10,544	6,880	25
7,908	4,179	7,048	7,170	7,797	9,587	8,033	8,535	6,661	4,551	26
31,386	59,001	27,356	55,472	28,045	54,235	29,591	53,523	28,265	55,816	27
167,016	3,380,959	163,847	3,400,046	163,655	3,478,067	155,925	3,391,411	156,359	3,479,037	28
166,864	593,822	163,830	582,775	163,632	582,190	155,895	554,847	156,344	556,537	29
13,111	29,106	13,647	30,294	12,419	27,570	11,293	25,070	11,993	26,623	30
41,939	113,469	37,836	102,835	44,208	115,953	38,922	107,911	39,104	104,616	31
53,268	69,344	51,188	65,482	53,834	71,809	52,433	69,848	51,298	66,520	32
910	1,412	960	1,402	702	782	610	866	700	847	33
66,864	807,154	163,830	782,789	163,632	798,304	155,895	758,542	156,344	755,144	34
149,103	39,840	146,485	38,900	147,401	39,387	141,222	37,921	141,513	37,989	35
139,895	36,222	138,388	36,033	138,318	36,620	133,011	35,248	134,802	36,097	36
62,727	50,647	65,017	54,205	64,110	53,657	62,072	53,343	65,333	59,229	37
29,545	45,605	28,991	49,379	32,641	58,116	30,571	50,409	33,373	57,563	38
10,536	9,893	11,184	10,818	9,324	9,119	9,080	8,774	11,614	11,192	39
97,137	60,125	102,000	65,214	101,201	63,300	97,695	61,816	100,292	63,048	40
11,778	11,090	13,349	12,625	12,456	11,871	11,342	10,931	11,950	11,333	41
76,964	15,616	80,744	16,419	76,286	15,991	77,656	16,425	78,367	17,003	42
5,859	1,968	6,429	1,956	5,385	1,681	6,059	2,017	6,451	2,325	43
8,219	2,616	9,194	3,548	8,103	2,795	8,589	2,936	8,437	4,530	44
6,920	8,223	7,412	7,905	5,957	6,809	6,165	7,475	6,846	8,512	45
146,950	69,791	144,387	68,605	144,487	69,275	137,900	66,557	138,269	66,834	46
3,607	6,246	3,604	9,089	4,866	11,957	3,206	8,415	4,688	15,677	47
270	599	259	575	760	1,675	402	892	410	919	48
142,660	14,260	141,116	14,103	140,058	13,996	131,613	13,158	132,513	13,265	49
4,579	3,866	4,894	5,479	3,737	3,202	3,602	3,113	3,747	4,266	50
21,718	13,487	20,691	11,890	22,144	15,079	22,583	15,972	22,242	15,116	51
6,370	6,784	7,179	8,905	8,144	8,746	5,534	6,213	6,690	7,362	52
78	892	315	595	235	342	100	195	215	1,045	53
29,956	15,258	33,418	16,341	30,581	15,826	30,844	17,706	31,688	20,853	54
166,918	413,026	163,847	432,586	163,654	439,444	155,912	419,518	156,358	454,161	55
167,016	2,160,383	163,847	2,183,917	163,655	2,240,288	155,925	2,213,351	156,359	2,268,989	56
166,142	329,160	163,225	336,191	163,026	346,265	155,245	346,831	155,619	358,602	57
125,997	132,743	123,023	134,154	122,249	136,060	117,276	137,586	115,801	139,504	58
167,016	461,903	163,847	470,344	163,655	482,325	155,925	484,417	156,359	498,106	59
111,780	30,018	109,383	29,043	109,339	29,265	106,018	28,615	104,448	28,107	60
167,016	369,306	163,847	375,055	163,655	386,519	155,925	384,634	156,359	396,204	61
11,982	3,844	11,657	4,395	10,442	4,238	11,455	3,897	11,542	3,883	62
1,572	1,531	1,756	1,320	1,880	1,673	1,963	1,560	1,923	2,027	63
10,150	4,783	10,644	5,182	9,667	4,602	8,853	4,141	10,616	5,347	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

			\$22,500 to-\$23,000		\$23,000 to-\$23,500	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	147,243	143,970	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	147,243	143,970	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	133,823	2,700,167	130,454
Commissions from Employment.....	5	Commissions d'emplois.....	5	3,733	40,345	4,318
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	3,339	5,234	3,531
Family Allowance.....	7	Allocations Familiales.....	7	52,095	29,954	52,311
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	26,531	56,913	22,670
Old Age Pension.....	9	Pension de vieillesse.....	9	9,304	24,899	9,176
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	11,186	28,160	10,905
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	10,434	77,423	10,278
Net Business Income.....	12	Revenu net d'entreprise.....	12	7,602	42,603	5,829
Net Professional Income.....	13	Revenu net de professions.....	13	1,407	12,312	2,032
Net Commission Income.....	14	Revenu net de commissions.....	14	1,052	4,137	1,294
Net Farming Income.....	15	Revenu net d'agriculture.....	15	3,444	14,641	3,652
Net Fishing Income.....	16	Revenu net de pêche.....	16	230	3,026	260
Taxable Amount of Dividends.....	17	Montant imposable des dividendes...	17	10,902	22,979	10,783
Bond Interest.....	18	Intérêt obligataire.....	18	23,657	36,946	24,700
Bank Interest.....	19	Intérêt bancaire.....	19	89,556	168,621	86,572
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,423	8,091	2,786
Income from Trusts.....	21	Revenu de fiducies.....	21	1,950	4,206	2,191
Annuity Income.....	22	Revenu de rentes.....	22	2,879	6,399	3,146
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	3,885	804	4,571
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	1,265	1,613	897
Net Rental Income.....	25	Revenu net de location.....	25	9,950	2,988	10,625
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	7,517	4,136	6,687
Miscellaneous Income.....	27	Revenus divers.....	27	27,271	52,635	27,778
Total Income Assessed.....	28	Total du revenu imposé.....	28	147,243	3,349,231	143,970
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	147,210	523,566	143,939
Age Exemption.....	30	Exemption en raison d'âge.....	30	9,459	20,999	9,299
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	38,509	102,533	38,791
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	50,838	66,343	50,840
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	760	1,309	1,180
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	147,210	714,751	143,939
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	135,260	36,290	132,458
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	128,003	34,294	126,004
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	62,269	56,926	62,581
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	33,424	59,013	31,517
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	9,406	8,735	10,835
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	94,718	58,596	92,812
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	10,882	10,679	10,493
Education Deduction.....	42	Cotisations syndicales et prof.....	42	74,117	16,409	73,217
Tuition Fees.....	43	Déduction relative aux études.....	43	6,031	2,048	5,207
Child Care Expenses.....	44	Frais de scolarité.....	44	7,829	3,098	9,566
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	5,609	6,660	5,478
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	132,368	63,729	129,827
Disability Deduction.....	47	Autres frais professionnels.....	47	4,789	10,442	4,396
Standard Deductions.....	48	Déduction pour invalidité.....	48	362	804	190
Medical Claims.....	49	Déductions uniformes.....	49	123,883	12,377	120,447
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	4,160	2,964	3,861
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	21,258	15,974	22,428
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	6,322	6,336	7,885
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	136	1,086	97
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	28,863	16,593	28,035
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54)...	55	147,241	423,053	143,968
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	147,243	2,211,384	143,970
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	146,749	351,114	143,373
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	109,953	137,824	110,794
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	147,243	488,938	143,970
Basic Federal Tax.....	60	Cotisations au RPC.....	60	100,564	26,953	101,988
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	147,243	387,578	143,970
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	10,596	5,208	10,689
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,554	1,609	1,277
	64	Crédit d'impôt pour enfants.....	64	8,067	3,498	7,807

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$23,500 to-à \$24,000		\$24,000 to-à \$24,500		\$24,500 to-à \$25,000		\$25,000 to-à \$25,500		\$25,500 to-à \$26,000		P O T S E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
144,346		140,593		139,729		1,522,683		264,732		1
144,346		140,593		139,729		1,522,683		264,732		2
	\$		\$		\$		\$		\$	3
131,464	2,781,351	128,366	2,796,266	128,602	2,861,047	1,369,969	27,381,149	242,074	5,555,664	4
4,629	47,969	3,991	35,667	4,045	43,125	42,834	392,045	8,133	79,231	5
5,048	11,809	4,474	7,446	3,940	4,473	44,850	73,412	8,005	15,139	6
53,633	30,172	51,811	28,659	53,225	30,177	535,594	302,570	104,788	56,833	7
24,021	48,717	24,478	50,057	21,081	39,662	276,216	612,298	41,199	77,569	8
8,608	22,823	8,872	23,508	8,499	22,932	105,671	281,916	15,796	41,971	9
9,005	22,575	9,710	25,223	9,683	24,090	116,865	286,843	16,721	41,894	10
8,697	64,127	9,721	76,079	9,061	62,599	106,341	761,907	15,638	123,394	11
6,244	40,938	6,086	27,688	6,520	41,646	67,543	392,672	11,897	77,588	12
1,863	20,862	1,739	11,651	1,760	17,724	16,879	150,127	3,558	35,056	13
614	3,523	510	2,902	610	2,986	8,623	43,424	1,342	7,908	14
3,990	19,641	4,098	13,146	3,812	12,721	41,510	182,364	6,311	31,389	15
390	4,002	320	4,850	360	3,393	3,813	42,990	400	4,084	16
10,285	21,506	11,665	24,701	10,447	23,375	111,821	203,774	23,747	57,751	17
21,857	36,412	23,561	32,837	23,035	38,368	243,707	380,928	42,720	67,464	18
85,747	176,690	87,241	173,074	86,109	157,997	904,596	1,801,771	164,086	334,726	19
2,417	7,531	2,386	7,176	2,097	7,867	26,076	86,513	4,753	18,269	20
2,615	4,990	2,923	3,672	1,886	3,492	23,903	43,035	5,158	10,071	21
2,909	9,097	3,270	9,108	2,399	8,622	31,062	89,586	5,002	14,929	22
4,123	1,034	4,214	758	5,456	1,244	41,483	15,109	8,228	3,363	23
1,514	2,280	1,214	2,519	923	787	11,184	16,392	2,524	1,788	24
9,933	8,264	9,955	3,644	10,630	2,698	102,525	11,735	21,319	12,041	25
6,784	7,442	7,023	8,985	7,266	5,651	72,724	67,819	13,804	11,989	26
27,968	51,091	27,445	46,310	28,156	46,921	283,261	523,978	52,843	93,578	27
144,346	3,428,315	140,593	3,408,637	139,729	3,458,199	1,522,683	34,120,886	264,732	6,749,605	28
144,284	513,329	140,556	500,008	139,659	496,919	1,522,213	5,416,280	264,665	942,002	29
8,619	19,133	9,121	20,249	8,609	19,112	107,570	238,799	15,901	35,300	30
40,206	108,016	37,481	100,825	38,192	102,394	395,188	1,061,426	75,633	202,092	31
53,129	70,175	50,593	65,391	51,951	69,039	519,372	679,583	103,453	134,138	32
750	905	1,227	1,456	954	1,759	8,751	12,700	1,970	2,621	33
144,284	711,558	140,556	687,928	139,659	689,222	1,522,213	7,408,790	264,665	1,316,154	34
133,396	35,979	129,038	34,561	129,205	35,012	1,385,081	371,412	245,246	66,110	35
125,831	34,156	122,381	33,484	121,998	33,872	1,308,631	350,374	232,487	64,402	36
63,134	59,421	64,857	67,006	67,571	71,215	639,671	585,424	131,316	143,756	37
31,834	58,932	32,728	62,160	32,234	60,526	316,858	559,014	66,163	120,363	38
9,148	8,683	10,089	9,947	11,183	10,909	102,401	98,446	21,290	20,749	39
93,034	58,124	92,398	57,727	91,684	56,204	962,971	601,615	175,355	109,413	40
9,485	9,037	10,528	10,033	9,792	9,130	112,055	106,826	16,918	16,006	41
75,862	17,942	74,336	17,859	76,957	18,890	764,506	169,561	148,800	36,819	42
5,940	2,223	4,315	1,297	6,127	2,330	57,803	19,768	11,068	3,880	43
8,263	2,903	8,858	2,905	8,910	3,038	85,968	32,624	12,473	4,160	44
4,768	5,071	4,250	5,104	5,440	6,252	58,844	68,409	8,313	9,001	45
130,100	62,951	127,313	61,963	127,375	61,828	1,358,976	654,470	240,524	117,071	46
5,944	14,389	4,346	10,268	4,521	10,772	43,967	108,688	8,787	25,679	47
320	597	160	364	250	550	3,375	7,388	549	1,219	48
120,431	12,034	115,938	11,583	117,036	11,696	1,285,695	128,514	218,106	21,805	49
3,380	3,439	3,981	3,592	3,498	3,131	39,439	36,076	6,910	5,901	50
22,732	16,399	22,710	17,900	21,432	16,858	219,938	154,715	43,187	30,044	51
5,661	5,651	6,420	7,422	7,302	7,626	67,507	73,328	13,338	13,692	52
42	132	197	224	169	463	1,584	5,253	428	1,934	53
26,097	14,899	31,130	19,954	28,943	23,387	299,555	180,183	59,239	50,095	54
144,298	422,963	140,586	435,353	139,725	443,690	1,522,507	4,312,086	264,681	862,098	55
144,346	2,293,794	140,593	2,284,192	139,729	2,325,268	1,522,683	22,396,131	264,732	4,569,680	56
143,707	371,491	140,237	372,894	139,040	382,223	1,516,363	3,550,239	263,851	757,203	57
108,506	145,084	104,609	144,474	107,226	150,869	1,145,434	1,400,287	202,696	298,745	58
144,346	516,575	140,593	517,368	139,729	533,092	1,522,683	4,950,525	264,732	1,055,948	59
99,737	26,955	96,262	25,834	99,451	26,964	1,038,970	279,061	187,214	50,601	60
144,346	407,299	140,593	406,817	139,729	416,923	1,522,683	3,920,511	264,732	823,651	61
10,181	4,862	11,493	5,544	10,407	5,298	110,444	46,118	23,267	13,023	62
1,618	1,978	1,406	1,324	1,957	2,076	16,906	16,293	2,598	3,543	63
5,117	2,467	5,421	2,252	5,202	2,616	81,544	38,775	9,827	4,250	64



TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$26,000 to-\$27,000		\$27,000 to-\$28,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	254,917	236,994	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	254,917	236,994	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	235,716	5,604,374	219,078
Commissions from Employment.....	5	Commissions d'emplois.....	5	8,368	96,596	8,155
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	8,888	12,454	7,839
Family Allowance.....	7	Allocations Familiales.....	7	102,117	58,702	99,092
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	38,581	72,209	30,732
Old Age Pension.....	9	Pension de vieillesse.....	9	12,682	33,264	12,485
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	14,690	36,065	13,304
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	15,133	111,479	13,068
Net Business Income.....	12	Revenu net d'entreprise.....	12	11,093	68,166	10,131
Net Professional Income.....	13	Revenu net de professions.....	13	3,896	39,123	2,881
Net Commission Income.....	14	Revenu net de commissions.....	14	1,166	10,512	1,029
Net Farming Income.....	15	Revenu net d'agriculture.....	15	6,303	37,831	6,189
Net Fishing Income.....	16	Revenu net de pêche.....	16	340	5,059	470
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	21,199	49,257	23,560
Bond Interest.....	18	Intérêt obligataire.....	18	45,454	61,400	42,185
Bank Interest.....	19	Intérêt bancaire.....	19	163,608	316,671	153,208
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	4,382	14,610	4,316
Income from Trusts.....	21	Revenu de fiducies.....	21	3,785	5,762	4,408
Annuity Income.....	22	Revenu de rentes.....	22	4,525	12,136	5,301
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	9,024	3,212	7,341
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	2,653	3,129	2,779
Net Rental Income.....	25	Revenu net de location.....	25	19,009	5,735	17,607
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	13,950	16,061	14,196
Miscellaneous Income.....	27	Revenus divers.....	27	51,841	92,209	47,543
Total Income Assessed.....	28	Total du revenu imposé.....	28	254,917	6,754,546	236,994
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	254,898	906,743	236,898
Age Exemption.....	30	Exemption en raison d'âge.....	30	12,978	28,811	12,846
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	75,329	203,092	75,163
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	100,617	135,333	98,314
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,611	2,335	1,340
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	254,898	1,276,314	236,898
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	238,844	64,818	221,734
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	227,300	63,275	210,761
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	129,976	148,240	123,710
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	67,134	131,469	64,517
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	18,507	18,105	18,270
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	173,620	107,877	161,642
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	15,682	14,663	13,929
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	148,208	38,376	138,211
Education Deduction.....	43	Déduction relative aux études.....	43	11,889	4,260	10,262
Tuition Fees.....	44	Frais de scolarité.....	44	17,168	6,792	14,842
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	8,813	10,120	8,225
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	233,068	113,983	216,080
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	9,807	25,567	9,226
Disability Deduction.....	48	Déduction pour invalidité.....	48	876	2,344	1,160
Standard Deductions.....	49	Déductions uniformes.....	49	208,757	20,857	191,695
Medical Claims.....	50	Réclamations de frais médicaux.....	50	5,183	5,004	5,904
Charitable Donations.....	51	Dons de charité.....	51	43,522	31,817	42,891
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	11,584	10,716	12,430
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	419	1,143	644
Other Deductions.....	54	Autres déductions.....	54	56,364	39,945	54,445
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	254,914	859,368	236,988
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	254,917	4,618,551	236,994
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	253,659	778,927	236,035
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	195,133	304,990	182,016
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	254,917	1,083,918	236,994
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	182,212	49,347	169,548
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	254,917	844,310	236,994
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	20,851	11,143	23,375
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	2,864	3,856	2,503
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	9,519	4,617	8,059

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$28,000 to-à \$29,000		\$29,000 to-à \$30,000		\$25,000 to-à \$30,000		\$30,000 to-à \$31,000		\$31,000 to-à \$32,000		P O T E N T I A L E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
225,032		196,629		1,178,304		182,482		171,391		1
225,032		196,629		1,178,304		182,482		171,391		2
										3
	\$		\$		\$		\$		\$	
208,714	5,378,905	182,465	4,843,938	1,088,047	26,809,142	169,369	4,650,514	158,098	4,499,344	4
6,425	73,526	5,625	62,475	36,706	408,468	5,398	57,212	5,657	78,780	5
7,227	9,481	6,636	12,876	38,595	60,619	3,818	4,325	4,561	10,174	6
98,866	57,042	88,728	52,874	493,591	282,147	82,976	48,084	80,353	46,922	7
28,362	51,483	21,122	36,907	159,996	290,308	18,216	32,633	14,771	25,100	8
11,297	29,919	9,733	25,998	61,993	163,935	9,118	24,544	9,017	24,826	9
12,138	28,928	10,682	26,519	67,535	164,789	10,369	26,242	9,959	24,541	10
12,651	108,165	10,803	89,144	67,293	540,245	10,008	93,139	9,963	82,447	11
9,138	51,608	8,436	46,657	50,695	286,802	8,307	50,915	8,331	50,113	12
2,990	36,691	3,696	37,085	17,021	182,038	3,174	34,854	2,625	25,662	13
1,398	11,396	1,641	9,001	6,576	45,199	1,199	8,043	680	6,362	14
5,552	30,460	5,456	40,513	29,811	185,112	4,747	33,845	4,610	23,988	15
530	7,083	477	9,613	2,210	33,583	290	3,899	451	7,907	16
21,008	62,289	21,796	63,035	111,310	293,743	22,466	64,749	21,550	64,141	17
43,568	59,137	37,791	59,106	211,718	314,146	33,459	53,872	33,037	61,971	18
146,322	289,321	132,980	252,703	760,204	1,488,140	123,211	256,239	118,277	249,120	19
3,434	11,752	3,674	13,195	20,559	75,193	3,850	14,922	3,109	7,786	20
4,341	9,205	4,097	8,215	21,789	40,647	4,459	7,778	3,670	5,755	21
3,926	11,449	4,815	15,330	23,569	70,861	4,317	14,608	4,154	19,393	22
7,850	5,847	6,430	2,124	38,873	19,323	6,235	3,064	6,694	2,396	23
2,994	3,579	2,359	2,473	13,309	13,262	2,950	3,842	2,216	1,855	24
17,511	22,122	14,710	2,707	90,156	45,095	15,481	2,463	13,090	9,584	25
13,874	13,409	13,029	8,396	68,853	58,720	11,806	6,005	13,327	13,665	26
47,705	92,277	41,348	83,291	241,280	448,302	39,423	72,691	35,867	75,952	27
225,032	6,410,827	196,629	5,798,758	1,178,304	32,229,632	182,482	5,563,555	171,391	5,398,614	28
225,023	800,657	196,594	699,682	1,178,078	4,191,896	182,460	649,388	171,379	609,913	29
11,580	25,699	9,879	21,931	63,184	140,259	9,440	20,956	9,125	20,258	30
72,347	193,544	64,229	170,761	362,701	971,465	62,647	168,175	58,653	155,478	31
99,019	132,941	87,715	119,048	489,118	654,491	83,508	113,150	81,525	111,085	32
1,747	2,839	1,310	2,192	7,980	11,910	1,226	1,578	988	1,332	33
225,023	1,155,678	196,594	1,013,615	1,178,078	5,970,021	182,460	953,246	171,379	898,066	34
211,343	57,077	184,448	50,069	1,101,615	297,965	171,330	46,299	160,197	43,579	35
201,414	56,678	173,673	49,283	1,045,635	292,767	161,047	45,734	151,782	43,286	36
120,764	150,135	104,337	131,863	610,103	724,509	99,512	130,999	93,450	128,908	37
63,668	123,516	61,103	126,290	322,585	625,975	55,611	115,718	54,979	117,343	38
15,571	15,314	15,254	14,852	88,895	86,935	11,986	11,737	11,550	11,223	39
156,376	99,740	140,001	91,568	806,994	510,315	130,803	84,179	124,108	78,389	40
13,652	12,881	11,882	10,913	72,063	67,919	10,747	10,199	10,876	10,331	41
136,266	36,837	115,061	32,294	686,546	180,319	106,566	29,898	99,493	28,737	42
10,936	4,292	10,591	3,853	54,746	20,097	10,121	3,870	9,911	3,650	43
15,432	5,653	12,246	5,124	72,161	27,164	11,306	4,135	11,897	3,746	44
8,193	10,064	5,812	7,300	39,356	46,115	4,368	5,325	4,635	6,377	45
207,385	101,509	180,535	88,302	1,077,592	526,656	168,251	82,344	157,228	77,179	46
9,481	24,260	8,960	24,212	46,261	128,509	6,872	17,798	7,343	21,862	47
480	1,159	670	1,485	3,741	8,789	727	1,612	921	2,045	48
180,119	18,002	157,936	15,789	956,613	95,607	144,005	14,396	134,310	13,428	49
5,433	5,460	4,494	4,412	27,924	27,529	3,715	4,267	3,507	5,720	50
43,066	31,759	37,269	28,912	209,935	152,377	37,366	30,223	35,725	25,018	51
14,171	12,588	11,892	10,593	63,415	59,121	11,187	10,575	11,103	10,368	52
705	3,033	644	2,327	2,840	10,824	207	421	501	1,204	53
56,918	39,857	60,692	47,405	287,658	220,642	57,850	41,976	52,817	38,375	54
225,030	809,811	196,626	746,846	1,178,239	4,110,134	182,477	691,705	171,390	670,767	55
225,032	4,444,561	196,629	4,037,169	1,178,304	22,144,160	182,482	3,918,456	171,382	3,827,979	56
224,073	768,709	195,705	705,782	1,173,323	3,773,209	181,616	694,733	170,719	688,714	57
173,886	300,858	149,524	272,896	903,255	1,476,469	141,217	271,494	133,018	268,138	58
225,032	1,069,568	196,629	978,678	1,178,304	5,249,679	182,482	966,226	171,391	956,852	59
162,887	43,979	139,735	37,978	841,596	227,692	131,846	35,615	124,148	33,737	60
225,032	827,423	196,629	758,120	1,178,304	4,077,274	182,482	743,836	171,382	733,977	61
20,556	14,115	21,587	14,280	109,636	66,410	22,067	14,508	21,316	14,515	62
2,245	3,551	2,474	3,598	12,684	18,055	2,006	3,235	1,783	2,867	63
7,344	3,672	6,885	3,416	41,634	19,832	5,051	2,125	4,276	1,832	64



## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

				\$32,000 to-\$33,000		\$33,000 to-\$34,000	
	ITEM	POSTE		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	158,146		145,534	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	158,146		145,534	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	146,223	4,269,970	135,932	4,114,4
Commissions from Employment.....	5	Commissions d'emplois.....	5	6,258	75,590	4,090	57,1
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	3,440	4,150	3,590	5,0
Family Allowance.....	7	Allocations Familiales.....	7	75,825	45,537	72,888	44,0
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	14,854	26,022	12,022	19,2
Old Age Pension.....	9	Pension de vieillesse.....	9	7,815	21,020	6,526	17,7
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	8,494	21,488	6,834	18,2
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	9,288	81,695	7,213	67,3
Net Business Income.....	12	Revenu net d'entreprise.....	12	6,487	44,333	6,937	23,6
Net Professional Income.....	13	Revenu net de professions.....	13	3,152	46,108	2,755	36,1
Net Commission Income.....	14	Revenu net de commissions.....	14	1,484	9,084	820	7,9
Net Farming Income.....	15	Revenu net d'agriculture.....	15	3,948	21,418	4,420	26,6
Net Fishing Income.....	16	Revenu net de pêche.....	16	290	4,406	260	4,2
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	22,416	77,296	19,747	59,9
Bond Interest.....	18	Intérêt obligataire.....	18	31,160	55,075	30,785	54,8
Bank Interest.....	19	Intérêt bancaire.....	19	110,041	234,936	101,759	220,1
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,682	7,858	2,709	12,1
Income from Trusts.....	21	Revenu de fiducies.....	21	4,124	8,978	3,414	9,2
Annuity Income.....	22	Revenu de rentes.....	22	3,630	14,295	3,286	17,5
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	5,462	5,050	5,137	2,4
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	2,589	2,342	1,837	1,9
Net Rental Income.....	25	Revenu net de location.....	25	12,581	16,119	12,916	11,0
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	12,134	6,819	10,318	10,1
Miscellaneous Income.....	27	Revenus divers.....	27	35,474	72,195	29,760	55,1
Total Income Assessed.....	28	Total du revenu imposé.....	28	158,146	5,139,545	145,534	4,874,3
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	158,111	562,537	145,530	517,7
Age Exemption.....	30	Exemption en raison d'âge.....	30	7,957	17,664	6,763	15,0
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	51,680	140,575	51,469	140,9
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	77,084	106,735	72,042	100,6
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,190	1,596	1,031	1,2
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	158,111	829,106	145,530	775,5
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	147,895	40,156	137,651	37,3
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	138,916	39,551	129,515	37,1
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	84,209	122,212	82,479	121,5
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	51,686	112,760	50,651	107,4
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	10,948	10,823	8,590	8,4
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	116,847	75,680	106,617	71,2
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	9,432	9,150	7,597	7,2
Education Deduction.....	42	Cotisations syndicales et prof.....	42	91,118	26,479	86,073	25,6
Tuition Fees.....	43	Déduction relative aux études.....	43	9,467	3,184	9,135	3,0
Child Care Expenses.....	44	Frais de scolarité.....	44	10,224	3,332	8,969	3,0
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	4,030	5,096	3,660	5,4
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	144,333	70,690	134,795	66,2
Disability Deduction.....	47	Autres frais professionnels.....	47	8,256	30,134	6,086	19,9
Standard Deductions.....	48	Déduction pour invalidité.....	48	520	1,152	676	1,3
Medical Claims.....	49	Déductions uniformes.....	49	123,150	12,306	113,700	11,3
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	3,259	2,924	3,134	2,7
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	33,820	27,113	30,811	24,0
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	9,595	7,506	9,449	7,6
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	568	2,143	279	1,4
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	53,870	49,890	46,926	32,9
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54).....	55	158,139	652,283	145,531	595,0
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	158,146	3,657,136	145,534	3,502,4
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	157,431	661,880	144,987	645,9
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	122,828	256,989	113,128	249,1
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	158,146	918,869	145,534	895,1
Basic Federal Tax.....	60	Cotisations au RPC.....	60	114,576	31,173	106,776	29,0
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	158,146	704,387	145,534	684,6
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	22,180	17,514	19,175	13,4
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,736	2,784	1,608	2,2
	64	Crédit d'impôt pour enfants.....	64	3,241	1,268	3,284	1,2

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$34,000 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		\$30,000 to-à \$40,000		\$40,000 to-à \$45,000		P I O T S E T M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
125,988		260,898		213,592		1,258,031		284,760		1
125,988		260,898		213,592		1,258,031		284,760		2
	\$		\$		\$		\$		\$	3
117,110	3,633,485	239,911	7,742,115	194,038	6,630,159	1,160,681	35,540,049	257,035	9,445,313	4
4,118	53,724	8,592	124,742	8,284	137,217	42,397	584,372	10,338	209,565	5
2,880	2,497	4,970	5,137	3,123	6,459	26,377	37,823	4,814	9,339	6
59,909	36,728	131,677	80,265	106,005	65,497	609,633	367,052	145,783	90,533	7
10,027	16,654	18,911	34,097	11,838	18,168	100,639	171,950	15,449	27,621	8
5,431	14,716	13,977	36,595	12,822	34,307	64,706	173,714	16,650	43,481	9
5,784	13,845	15,074	37,911	13,841	34,875	70,355	177,152	17,994	43,859	10
6,600	56,885	16,424	142,611	14,799	143,237	74,295	667,332	19,264	185,216	11
6,167	32,010	11,918	58,295	11,065	68,942	59,212	328,225	16,712	100,386	12
2,708	41,722	6,778	86,964	7,019	120,795	28,211	392,298	12,686	223,305	13
900	6,268	1,667	9,787	1,905	12,941	8,656	60,416	2,511	19,756	14
4,409	37,888	9,018	74,136	7,730	68,830	38,882	286,707	12,321	116,431	15
220	3,873	530	12,281	320	5,225	2,365	41,873	530	11,833	16
18,002	51,678	43,477	180,103	40,302	198,377	187,960	696,304	65,946	366,386	17
25,190	45,640	56,719	114,375	48,692	101,406	259,042	487,219	70,238	156,547	18
89,478	198,600	193,324	471,826	161,475	433,906	897,565	2,064,791	222,171	649,039	19
2,564	9,132	5,640	24,052	6,006	24,559	26,560	100,497	8,063	36,958	20
3,064	3,938	8,033	21,750	6,842	16,599	33,606	74,012	10,386	26,744	21
2,731	12,029	7,839	28,475	7,751	33,632	33,708	140,013	10,015	50,568	22
5,685	2,191	12,191	8,926	11,025	7,377	52,429	31,441	15,569	12,542	23
1,600	1,672	4,188	4,524	5,259	4,419	20,639	20,607	9,191	16,963	24
9,013	5,783	23,733	9,828	20,641	32,124	107,455	87,004	30,171	32,304	25
10,988	12,224	24,042	11,876	22,929	18,042	105,544	78,753	38,646	37,859	26
28,219	62,513	58,071	140,615	46,673	112,193	273,487	591,260	65,298	184,022	27
125,988	4,344,126	260,898	9,441,629	213,592	8,265,034	1,258,031	43,026,855	284,760	12,031,961	28
125,972	448,295	260,863	927,919	213,540	759,616	1,257,855	4,475,395	284,700	1,012,794	29
5,581	12,389	14,277	31,694	13,177	29,252	66,320	147,225	17,087	37,930	30
42,459	114,306	98,068	260,586	77,351	210,004	442,327	1,190,059	108,505	288,681	31
60,616	84,975	134,061	187,909	108,849	154,573	617,685	859,067	150,419	214,867	32
730	1,007	1,360	2,158	1,590	2,061	8,119	11,007	2,081	2,746	33
125,972	660,972	260,863	1,410,267	213,540	1,155,507	1,257,855	6,682,753	284,700	1,557,017	34
119,027	32,529	244,081	66,349	197,483	54,025	1,177,664	320,300	264,541	72,676	35
111,090	31,844	226,208	64,858	180,725	52,196	1,099,283	314,627	239,430	69,000	36
74,756	113,958	148,265	239,401	121,746	214,429	704,417	1,071,490	163,863	316,005	37
45,137	100,864	98,877	219,482	87,647	198,514	444,588	972,168	134,227	307,761	38
8,052	7,923	16,434	16,092	10,801	10,703	78,364	76,970	14,527	14,295	39
94,216	62,569	202,974	137,748	167,297	115,855	942,862	625,639	230,924	167,539	40
6,878	6,673	17,683	16,966	15,986	15,382	79,199	75,981	20,273	19,241	41
69,539	21,292	144,492	42,867	109,007	34,278	706,288	209,179	143,598	47,152	42
7,356	3,057	18,601	6,509	16,925	6,195	81,516	29,502	25,926	9,825	43
8,904	2,336	19,595	6,673	13,496	4,345	84,391	27,619	20,778	7,039	44
3,204	4,837	6,076	7,537	4,030	4,353	30,001	38,995	5,825	7,267	45
116,195	57,194	236,811	116,031	191,874	93,754	1,149,487	563,461	253,760	123,914	46
5,028	13,777	12,838	41,763	10,492	36,942	56,915	181,790	16,118	66,313	47
220	477	859	1,909	980	2,187	4,901	10,754	820	1,818	48
96,601	9,656	193,601	19,341	152,948	15,279	958,315	95,766	193,804	19,367	49
2,930	4,536	5,325	8,818	5,423	8,463	27,293	37,521	5,883	7,488	50
28,351	22,041	65,405	53,455	58,967	50,370	290,445	232,290	89,412	80,730	51
9,054	7,857	19,214	16,132	17,709	15,249	87,311	75,344	28,164	22,399	52
317	1,541	665	3,364	878	2,815	3,415	12,890	1,555	6,767	53
42,061	41,102	94,043	90,912	81,024	88,794	428,591	383,960	115,983	128,664	54
125,986	546,062	260,884	1,176,206	213,580	1,024,127	1,257,987	5,356,248	284,746	1,495,258	55
125,988	3,135,664	260,898	6,853,040	213,592	6,079,809	1,258,022	30,974,495	284,760	8,967,543	56
125,604	583,817	259,838	1,280,810	212,455	1,155,822	1,252,650	5,711,744	283,444	1,747,575	57
97,314	224,462	204,606	496,621	171,039	455,079	983,150	2,221,959	225,313	675,090	58
125,988	808,279	260,898	1,777,431	213,592	1,610,901	1,258,031	7,933,703	284,760	2,422,665	59
91,961	25,134	190,740	51,866	157,890	43,160	917,937	249,701	209,117	57,422	60
125,988	618,554	260,898	1,354,056	213,592	1,216,939	1,258,022	6,056,399	284,760	1,832,597	61
17,603	11,713	42,941	40,820	39,414	44,882	184,696	157,451	64,751	82,848	62
1,843	3,464	3,953	6,077	3,726	7,882	16,655	28,593	6,351	12,509	63
3,083	1,130	3,955	1,407	2,367	744	25,257	9,766	2,859	759	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

				\$45,000 to-\$50,000		\$40,000 to-\$50,000	
		ITEM	POSTE	Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	175,592		460,352	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	175,592		460,352	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	154,975	6,185,281	412,010	15,630,412
Commissions from Employment.....	5	Commissions d'emplois.....	5	8,851	202,447	19,189	412,13
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	2,062	3,802	6,876	13,146
Family Allowance.....	7	Allocations Familiales.....	7	88,614	55,582	234,397	146,41
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	7,806	13,527	23,255	41,75
Old Age Pension.....	9	Pension de vieillesse.....	9	12,184	32,505	28,834	75,74
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	12,052	30,366	30,046	74,320
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	12,971	135,628	32,235	320,158
Net Business Income.....	12	Revenu net d'entreprise.....	12	9,759	58,199	26,471	427,40
Net Professional Income.....	13	Revenu net de professions.....	13	9,692	204,219	22,378	208,20
Net Commission Income.....	14	Revenu net de commissions.....	14	1,766	21,130	4,277	20,82
Net Farming Income.....	15	Revenu net d'agriculture.....	15	7,547	92,375	19,868	20,20
Net Fishing Income.....	16	Revenu net de pêche.....	16	290	8,526	820	733,285
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	51,676	366,819	117,622	733,285
Bond Interest.....	18	Intérêt obligataire.....	18	48,687	128,922	118,925	1,153,68
Bank Interest.....	19	Intérêt bancaire.....	19	143,007	504,721	365,178	1,153,68
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	6,346	31,859	14,409	68,58
Income from Trusts.....	21	Revenu de fiducies.....	21	9,154	32,032	19,540	58,92
Annuity Income.....	22	Revenu de rentes.....	22	8,495	41,791	18,510	92,24
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	9,443	12,107	25,012	28,28
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	6,807	11,863	15,998	58,81
Net Rental Income.....	25	Revenu net de location.....	25	21,107	26,033	51,278	81,298
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	27,500	43,674	66,146	298,20
Miscellaneous Income.....	27	Revenus divers.....	27	39,922	114,441	105,220	20,337
Total Income Assessed.....	28	Total du revenu imposé.....	28	175,592	8,305,779	460,352	20,337
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	175,492	624,204	460,192	1,636,65
Age Exemption.....	30	Exemption en raison d'âge.....	30	12,505	27,759	29,592	65,467
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	68,185	178,913	176,690	346,4
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	90,644	131,398	241,063	3,948
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,520	1,948	3,597	2,521
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	175,492	964,222	460,192	2,521
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	159,711	44,329	424,252	117,109
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	141,308	40,519	380,738	519,535
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	96,952	203,469	260,815	22,575
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	90,460	227,471	224,687	22,575
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	8,048	7,918	22,575	22,575
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	148,517	112,730	379,441	280,33
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	14,229	13,760	34,502	33,72
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	76,535	24,996	220,133	72,16
Education Deduction.....	43	Déduction relative aux études.....	43	16,729	6,786	42,655	11,10
Tuition Fees.....	44	Frais de scolarité.....	44	10,443	4,249	31,221	10,375
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	2,550	2,865	8,375	197,118
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	151,498	73,557	405,258	2,530
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	11,214	52,643	27,332	1,353
Disability Deduction.....	48	Déduction pour invalidité.....	48	530	1,181	1,353	30,16
Standard Deductions.....	49	Déductions uniformes.....	49	113,787	11,366	307,591	16,135
Medical Claims.....	50	Réclamations de frais médicaux.....	50	4,761	9,053	10,644	12,4
Charitable Donations.....	51	Dons de charité.....	51	60,291	55,184	149,703	38,12
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	21,009	16,223	49,173	12,4
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	942	5,295	2,497	243,165
Other Deductions.....	54	Autres déductions.....	54	80,184	114,386	196,167	252,3
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	175,581	1,027,981	460,327	2,523,3
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	175,592	6,302,279	460,352	15,269,8
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	174,377	1,265,664	457,821	3,013,2
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	138,917	486,075	364,230	1,161,1
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	175,592	1,751,738	460,352	4,174,3
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	125,934	34,908	335,051	92,3
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	175,592	1,322,684	460,352	3,155,2
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	51,256	83,070	116,007	165,23
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	4,566	11,157	10,917	23,1
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	556	137	3,415	1

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
178,765		88,467		47,918		29,447		20,250		1
178,765		88,467		47,918		29,447		20,250		2
	\$		\$		\$		\$		\$	3
149,484	6,406,317	69,501	3,248,897	35,221	1,769,761	20,909	1,100,373	13,601	751,443	4
8,791	244,231	5,246	174,484	2,803	110,561	1,730	91,560	1,160	63,359	5
2,178	4,723	1,210	5,394	700	3,248	670	3,178	390	2,127	6
86,292	54,031	41,049	26,140	21,181	13,560	13,568	8,757	9,284	6,109	7
5,910	11,501	2,395	4,680	990	2,018	544	1,075	280	423	8
15,706	42,492	9,041	24,113	5,868	15,726	3,404	9,177	2,754	7,487	9
15,407	39,806	7,702	19,249	5,272	13,852	3,090	8,296	2,230	5,899	10
13,574	155,678	6,401	73,744	3,363	40,670	2,300	32,285	1,410	19,621	11
11,772	88,118	7,341	49,719	4,643	22,394	3,504	17,621	2,716	4,483	12
14,926	452,574	11,350	468,974	8,245	426,539	6,255	401,654	5,325	377,732	13
2,579	25,743	1,400	11,426	816	8,128	610	8,382	320	5,777	14
9,938	153,200	5,779	107,356	3,612	72,178	2,317	47,825	1,618	31,713	15
280	8,668	170	7,212	106	2,374	27	1,407	28	1,555	16
70,234	803,570	42,267	669,836	25,615	510,270	16,676	366,794	12,098	319,892	17
52,066	169,023	26,684	99,382	14,768	68,519	8,844	39,572	6,286	29,015	18
149,735	665,470	76,646	428,073	42,248	272,584	26,227	196,734	18,255	159,753	19
7,551	40,501	4,819	33,947	2,575	17,169	2,124	16,985	1,507	12,663	20
11,810	37,250	7,988	34,074	4,831	24,032	3,418	15,610	2,647	11,636	21
12,204	74,973	7,434	59,866	5,447	53,149	3,558	37,833	2,819	31,970	22
12,721	20,634	7,118	13,310	4,632	11,787	2,591	7,839	2,159	7,087	23
8,318	10,396	6,328	15,452	4,010	15,414	3,083	8,636	2,410	9,855	24
24,105	41,242	15,995	92,587	9,930	26,380	6,166	20,108	4,997	20,698	25
37,526	73,605	21,975	60,106	14,208	53,783	9,923	38,673	7,391	45,889	26
42,246	179,023	21,731	156,670	12,209	73,994	6,994	50,209	4,900	33,756	27
178,765	9,720,283	88,467	5,699,516	47,918	3,575,331	29,447	2,490,364	20,250	1,918,547	28
178,665	635,368	88,423	314,292	47,874	170,161	29,418	104,443	20,229	71,802	29
15,981	35,473	9,200	20,422	5,956	13,210	3,500	7,770	2,822	6,265	30
66,134	175,743	29,449	77,440	15,012	38,753	9,418	24,394	5,789	15,074	31
90,127	134,658	43,868	66,442	22,803	35,049	14,531	23,109	9,647	15,301	32
980	1,409	545	768	171	224	174	246	90	128	33
178,665	982,653	88,423	479,365	47,874	257,396	29,418	159,962	20,229	108,570	34
157,548	44,536	75,505	22,176	39,908	12,285	24,625	7,889	16,647	5,469	35
128,070	36,569	54,306	15,217	25,311	6,999	14,244	3,921	8,878	2,413	36
82,529	188,723	34,130	87,443	15,152	40,587	7,847	20,889	4,626	12,154	37
90,957	284,025	46,402	172,277	25,798	111,453	16,660	76,108	11,886	54,654	38
7,299	7,134	3,168	3,155	1,800	1,800	810	804	510	506	39
154,634	122,323	77,794	64,986	42,998	36,818	26,369	22,829	18,242	16,252	40
15,120	14,239	7,573	7,018	4,303	4,056	2,779	2,631	1,937	1,759	41
65,018	20,350	25,940	8,012	11,652	3,909	5,987	2,123	3,500	1,127	42
19,141	8,181	9,731	4,377	5,548	2,544	3,750	1,655	2,490	1,109	43
7,952	2,785	3,642	2,183	1,730	871	942	492	680	328	44
2,109	2,364	1,043	1,309	530	747	250	299	206	289	45
145,592	69,657	66,792	31,475	33,963	15,949	19,867	9,156	12,876	5,955	46
10,303	54,619	5,336	41,494	2,722	21,804	1,536	18,258	1,102	13,841	47
542	1,303	424	939	230	525	150	331	70	139	48
108,174	10,801	47,193	4,711	25,487	2,543	14,624	1,457	9,228	918	49
4,070	10,753	2,353	7,294	872	3,144	404	1,489	359	1,339	50
69,453	72,582	40,619	46,491	22,100	29,900	14,670	22,320	10,913	17,573	51
21,918	17,801	10,778	8,780	5,987	4,847	3,670	3,020	2,300	1,741	52
1,209	10,951	972	9,633	552	6,329	434	5,626	323	3,858	53
86,369	169,657	45,652	121,777	26,164	88,990	16,814	76,111	12,197	64,782	54
178,755	1,149,353	88,457	660,746	47,906	396,101	29,439	277,408	20,244	206,204	55
178,765	7,563,481	88,467	4,523,723	47,918	2,846,599	29,447	1,970,064	20,250	1,514,050	56
177,324	1,532,057	87,895	938,068	47,730	620,697	29,345	455,687	20,203	362,649	57
142,922	591,011	71,523	364,533	38,698	240,063	23,902	178,055	16,524	142,254	58
178,765	2,123,068	88,467	1,302,602	47,918	860,760	29,447	633,742	20,250	504,903	59
126,028	35,535	61,072	17,833	32,077	9,792	19,977	6,310	13,475	4,399	60
178,764	1,591,868	88,455	964,384	47,756	619,234	29,402	443,022	20,204	343,062	61
69,505	181,783	41,912	151,523	25,329	115,310	16,541	82,994	11,924	71,986	62
6,503	17,755	3,905	10,971	2,707	8,395	1,880	5,269	1,380	3,632	63
40	11	21	2	10	10					64



## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

				\$50,000 to-\$100,000		\$100,000 to-\$125,000	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	364,847		27,691	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	364,847		27,691	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	288,716	13,276,790	18,678	1,097,7
Commissions from Employment.....	5	Commissions d'emplois.....	5	19,730	684,196	1,313	74,6
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	5,138	18,671	530	5,4
Family Allowance.....	7	Allocations Familiales.....	7	171,374	108,597	12,188	8,1
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	10,115	19,697	300	3,0
Old Age Pension.....	9	Pension de vieillesse.....	9	36,773	98,995	3,651	9,8
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	33,700	87,101	3,084	7,9
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	27,051	321,999	1,841	30,1
Net Business Income.....	12	Revenu net d'entreprise.....	12	29,976	182,335	4,330	10,2
Net Professional Income.....	13	Revenu net de professions.....	13	46,101	2,127,473	7,348	637,4
Net Commission Income.....	14	Revenu net de commissions.....	14	5,725	59,456	368	3,6
Net Farming Income.....	15	Revenu net d'agriculture.....	15	23,264	412,272	2,336	51,7
Net Fishing Income.....	16	Revenu net de pêche.....	16	615	21,217	57	2,9
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	166,890	2,670,361	18,256	608,1
Bond Interest.....	18	Intérêt obligataire.....	18	108,648	405,511	8,721	50,7
Bank Interest.....	19	Intérêt bancaire.....	19	313,111	1,722,614	25,205	262,0
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	18,576	121,266	2,132	15,7
Income from Trusts.....	21	Revenu de fiducies.....	21	30,694	122,602	4,002	27,7
Annuity Income.....	22	Revenu de rentes.....	22	31,462	257,790	4,298	66,6
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	29,221	60,657	3,287	15,7
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	24,149	59,752	3,862	15,0
Net Rental Income.....	25	Revenu net de location.....	25	61,193	201,020	7,127	38,8
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	91,023	272,057	10,997	78,7
Miscellaneous Income.....	27	Revenus divers.....	27	88,080	493,652	6,370	52,8
Total Income Assessed.....	28	Total du revenu imposé.....	28	364,847	23,404,042	27,691	3,073,4
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	364,609	1,296,067	27,646	98,7
Age Exemption.....	30	Exemption en raison d'âge.....	30	37,459	83,140	3,792	8,4
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	125,802	331,404	7,368	19,0
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	180,976	274,560	13,264	21,7
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,966	2,775	198	1,9
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	364,609	1,987,945	27,646	147,7
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	314,233	92,355	22,273	7,7
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	230,809	65,119	10,619	2,8
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	144,284	349,796	5,574	16,4
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	191,703	698,518	16,268	77,1
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement et gains en capital.....	39	13,581	13,399	700	7,0
Pension Income Deduction.....	40	Déduction pour revenu tiré d'une pension.....	40	320,037	263,208	24,994	22,0
Union and Professional Dues.....	41	Cotisations syndicales et prof.....	41	31,712	29,703	2,570	2,5
Education Deduction.....	42	Déduction relative aux études.....	42	112,095	35,521	4,016	1,4
Tuition Fees.....	43	Frais de scolarité.....	43	40,663	17,866	3,645	1,6
Child Care Expenses.....	44	Frais de garde d'enfants.....	44	14,939	6,659	920	4,4
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	4,137	5,008	270	7,9
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	279,090	132,193	17,634	7,9
Disability Deduction.....	47	Autres frais professionnels.....	47	20,999	150,015	1,105	12,2
Standard Deductions.....	48	Déduction pour invalidité.....	48	1,415	3,238	136	1,3
Medical Claims.....	49	Déductions uniformes.....	49	204,706	20,429	12,055	1,2
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	8,058	24,018	425	2,4
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	157,755	188,866	15,517	31,7
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	44,649	36,188	2,917	2,9
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	3,490	36,397	569	7,7
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	187,196	521,316	16,929	114,4
	55	Total des déductions (Postes 35 à 54).....	55	364,801	2,689,812	27,675	314,4
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	364,847	18,417,918	27,691	2,420,1
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	362,497	3,909,159	27,645	598,7
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	293,569	1,515,917	22,946	236,7
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	364,847	5,425,075	27,691	834,4
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	252,629	73,869	18,255	5,1
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	364,581	3,961,570	27,642	549,9
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	165,211	603,596	18,055	137,7
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	16,373	46,022	2,460	4,4
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	70	25		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

\$125,000 to-à \$150,000		\$150,000 to-à \$200,000		\$200,000 to-à \$250,000		\$250,000 and over-et plus		GRAND TOTAL TOTAL GLOBAL		P O T E N T I A L
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
13,122		12,525		5,305		8,852		10,428,026		1
13,122		12,525		5,305		8,852		10,428,026		2
	\$		\$		\$		\$		\$	3
9,029	623,761	8,813	772,044	3,947	449,626	6,928	1,630,403	9,025,817	174,082,417	4
680	54,209	640	58,695	240	26,993	390	90,637	284,204	3,272,207	5
220	2,849	250	2,480	80	3,650	230	14,411	278,901	448,243	6
5,344	3,438	4,963	3,156	1,849	1,137	2,779	1,743	3,095,892	1,769,953	7
70	104	100	133	30	30	50	86	2,372,273	6,561,797	8
2,054	5,538	1,943	5,240	975	2,647	1,764	4,737	787,796	2,135,699	9
1,814	4,929	1,485	3,877	803	2,184	1,450	4,020	834,634	1,992,319	10
920	14,973	1,050	12,913	490	9,345	860	16,073	688,465	4,527,783	11
2,584	3,081	2,816	14,142	1,369	9,248	2,718	14,354	534,428	2,861,472	12
3,505	379,329	2,766	347,572	848	119,613	1,048	189,895	202,666	5,329,220	13
250	4,443	150	1,949	50	511	90	8,539	67,345	380,499	14
1,014	17,127	964	5,441	450	416	800	2,787	283,918	1,783,029	15
10	945	11	1,204					41,108	309,344	16
9,174	357,504	9,048	496,736	3,957	307,045	6,993	1,433,655	960,269	7,989,511	17
3,949	22,651	3,932	25,774	1,900	15,788	2,810	33,177	1,594,138	2,947,086	18
12,049	154,043	11,585	189,968	4,980	100,775	8,387	345,572	6,045,836	14,163,697	19
1,109	10,152	1,140	16,731	498	5,039	869	18,897	193,732	762,490	20
1,890	13,922	1,780	24,232	756	10,903	1,317	40,704	194,500	547,885	21
2,240	39,290	2,619	72,756	1,240	47,334	2,478	278,131	226,569	1,307,786	22
1,891	8,253	1,693	9,565	829	6,332	1,692	32,236	312,066	263,087	23
2,266	10,700	2,421	16,590	1,342	15,508	2,516	56,279	123,066	278,196	24
4,094	26,687	3,929	29,923	1,918	7,429	3,337	32,357	667,554	527,653	25
5,619	51,547	5,970	81,315	2,640	48,963	4,873	303,617	579,702	1,247,655	26
2,959	27,966	3,036	46,879	1,216	20,416	2,148	85,448	1,718,141	3,846,720	27
13,122	1,784,066	12,525	2,151,181	5,305	1,177,683	8,852	4,539,030	10,428,026	238,280,440	28
13,082	46,514	12,501	44,428	5,291	18,820	8,819	31,357	10,420,891	37,053,394	29
2,105	4,672	2,014	4,470	998	2,216	1,846	4,096	802,811	1,781,854	30
3,112	7,756	3,005	7,574	1,030	2,465	1,428	3,655	2,269,845	6,029,816	31
6,008	9,548	5,494	8,662	1,999	3,013	2,961	4,680	2,981,708	3,990,736	32
70	51	83	115	15	24	20	26	51,095	69,505	33
13,082	68,541	12,501	65,249	5,291	26,538	8,819	43,813	10,420,891	48,925,305	34
10,441	3,444	9,877	3,129	3,932	1,169	6,419	1,823	9,140,408	2,053,231	35
4,655	1,251	4,371	1,169	1,718	461	2,708	728	8,493,890	1,888,897	36
2,257	6,701	1,940	5,698	810	2,543	1,279	3,870	3,357,761	3,849,889	37
7,921	40,493	7,292	36,448	2,853	14,403	4,678	26,050	2,029,990	4,228,955	38
319	319	210	208	100	97	108	107	510,924	491,852	39
11,847	11,082	11,268	10,483	4,864	4,648	8,112	7,774	6,358,880	4,083,923	40
1,280	1,247	1,470	1,333	670	636	1,155	1,061	731,875	692,051	41
1,652	551	1,360	351	490	117	755	183	4,111,037	901,355	42
1,750	819	1,494	695	530	241	840	379	546,379	186,532	43
370	236	350	185	120	71	190	139	626,059	259,729	44
113	134	60	98	30	56	44	49	390,165	413,358	45
8,517	3,897	8,350	3,877	3,778	1,764	6,663	3,149	8,949,600	3,594,647	46
590	11,540	560	7,816	220	2,351	260	4,645	274,194	859,310	47
84	186	48	107			30	67	30,888	68,179	48
5,262	525	4,878	486	2,147	214	2,980	297	8,720,810	870,972	49
180	1,347	160	1,896	130	3,773	90	2,666	276,846	254,449	50
7,768	18,047	7,574	19,608	3,116	11,593	5,824	50,464	1,565,056	1,266,409	51
1,474	1,166	1,290	1,085	482	447	590	524	452,577	451,426	52
276	4,398	372	9,429	122	3,497	272	15,579	18,910	127,932	53
8,457	76,055	8,438	105,905	3,647	56,531	6,355	254,855	2,107,043	2,406,352	54
13,111	183,439	12,517	210,005	5,296	104,624	8,828	374,408	10,424,423	28,949,448	55
13,122	1,391,231	12,525	1,623,000	5,305	885,259	8,852	3,094,210	10,428,016	158,272,281	56
13,089	366,786	12,483	456,727	5,296	254,342	8,818	1,020,775	10,264,617	27,664,445	57
10,897	144,359	10,801	186,394	4,640	104,482	7,882	427,443	7,776,292	11,016,182	58
13,122	511,146	12,525	643,121	5,305	358,824	8,852	1,448,217	10,428,026	38,680,627	59
8,735	2,899	8,548	2,716	3,469	1,028	5,771	1,641	6,903,056	1,562,786	60
13,110	327,448	12,483	378,078	5,290	205,412	8,793	684,884	10,427,557	29,545,710	61
8,994	79,783	8,895	111,820	3,846	68,448	6,795	318,705	946,218	1,798,071	62
1,530	2,408	1,500	1,762	700	1,392	1,380	2,533	135,463	173,788	63
								905,575	442,642	64



TABLE 3

## ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Employees of Business Employés d'entreprises		Employees of Institutions Employés d'institutions	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	5,641,702	726,108
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	1,261,975	140,473
Total Number of Returns.....	3	Nombre total de déclarations.....	3	6,903,677	866,581
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	6,869,059	115,098,569
Commissions from Employment.....	5	Commissions d'emplois.....	5	278,233	3,122,722
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	262,721	257,552
Family Allowance.....	7	Allocations Familiales.....	7	1,996,239	1,123,386
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	1,707,009	3,393,041
Old Age Pension.....	9	Pension de vieillesse.....	9	55,377	127,886
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	132,968	251,562
Other Pensions or Superannuation...	11	Autres pensions ou pensions de retraite	11	84,295	300,141
Net Business Income.....	12	Revenu net d'entreprise.....	12	150,167	262,871
Net Professional Income.....	13	Revenu net de professions.....	13	30,527	38,402
Net Commission Income.....	14	Revenu net de commissions.....	14	32,548	33,831
Net Farming Income.....	15	Revenu net d'agriculture.....	15	65,291	193,271
Net Fishing Income.....	16	Revenu net de pêche.....	16	5,434	4,117
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	428,428	1,116,219
Bond Interest.....	18	Intérêt obligataire.....	18	671,743	623,079
Bank Interest.....	19	Intérêt bancaire.....	19	3,247,607	3,288,157
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	45,363	99,068
Income from Trusts.....	21	Revenu de fiducies.....	21	70,472	40,523
Annuity Income.....	22	Revenu de rentes.....	22	29,811	139,162
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	135,360	54,936
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	44,857	39,637
Net Rental Income.....	25	Revenu net de location.....	25	293,919	403,198
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	231,806	93,991
Miscellaneous Income.....	27	Revenus divers.....	27	1,003,989	1,486,098
Total Income Assessed.....	28	Total du revenu imposé.....	28	6,903,487	129,872,739
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	6,901,595	24,522,318
Age Exemption.....	30	Exemption en raison d'âge.....	30	61,006	135,425
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	1,459,351	3,957,553
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	1,900,407	2,503,534
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	37,574	52,164
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	6,901,595	31,170,993
Deductions	Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	6,485,771	1,260,658
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	6,519,791	1,269,481
Registered Pension Plan		Contributions à un régime enregistré			
Contributions.....	37	de pensions.....	37	1,409,078	1,180,839
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	1,114,102	2,255,489
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	303,981	291,218
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes			
Deduction.....	40	et gains en capital.....	40	3,442,526	1,864,026
Pension Income		Déduction pour revenu tiré			
Deduction.....	41	d'une pension.....	41	84,264	73,209
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	2,103,241	442,921
Education Deduction.....	43	Déduction relative aux études.....	43	360,915	118,913
Tuition Fees.....	44	Frais de scolarité.....	44	488,202	260,461
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	225,444	232,386
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	6,819,152	2,446,643
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	223,151	790,885
Disability Deduction.....	48	Déduction pour invalidité.....	48	8,613	18,751
Standard Deductions.....	49	Déductions uniformes.....	49	6,172,645	616,071
Medical Claims.....	50	Reclamations de frais médicaux.....	50	122,472	90,400
Charitable Donations.....	51	Dons de charité.....	51	660,329	469,868
Eligible Deductions Transferred		Déductions admissibles transférables			
from Spouse.....	52	entre conjoints.....	52	197,051	150,557
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	11,628	101,017
Other Deductions.....	54	Autres déductions.....	54	1,052,380	1,280,278
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	6,903,469	15,214,070
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	6,133,983	84,105,886
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	5,604,487	14,849,216
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	4,236,792	5,931,371
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	5,641,702	20,780,587
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	4,956,180	967,449
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	6,132,242	15,964,835
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	411,208	249,550
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	15,983	7,532
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	788,645	415,444

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Teachers & Professors Instituteurs et professeurs		Fed. Government Employees Employés du gouvernement fédéral		Prov. Government Employees Employés de gouvernements provinciaux		Mun. Government Employees Employés de gouvernements municipaux		Armed Forces Forces Armées		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
292,410		310,730		461,666		461,735		79,191		1
14,796		31,302		53,241		89,591		3,534		2
307,206		342,032		514,907		551,326		82,725		3
	\$		\$		\$		\$		\$	
307,204	9,022,792	341,600	7,997,397	514,896	11,354,074	551,325	10,958,584	82,725	1,868,791	4
1,150	3,577	1,427	1,734	1,129	2,961	1,589	3,219	120	147	5
4,752	3,941	4,632	4,493	5,886	4,657	13,489	15,268	400	81	6
114,822	68,197	106,637	57,919	173,120	102,460	175,853	101,530	35,211	19,135	7
24,122	50,894	36,920	82,027	71,100	167,844	74,873	134,416	3,734	7,946	8
911	1,494	1,501	2,030	3,259	5,654	3,713	7,174			9
4,620	8,590	6,684	10,305	10,144	17,852	12,885	22,338	136	144	10
4,875	25,255	16,417	94,886	11,711	61,380	10,853	43,070	1,940	7,989	11
12,319	30,033	7,388	9,460	12,974	20,742	13,692	10,712	990	1,840	12
13,680	13,009	2,749	2,896	5,251	10,257	3,647	3,802	336	1,069	13
793	504	869	6	1,097	938	2,390	1,773			14
6,541	17,586	3,664	6,733	10,499	28,414	7,424	17,462	220	908	15
279	355	309	285	559	116	165	142	15	8	16
29,363	39,248	15,961	16,305	24,116	22,470	19,614	16,760	2,841	1,967	17
51,855	65,480	67,591	60,129	82,436	69,616	70,146	64,204	12,658	7,669	18
215,063	261,557	189,089	186,177	286,795	284,722	291,102	296,097	31,300	17,393	19
4,989	8,850	2,510	3,816	4,166	8,566	4,326	10,205	376	400	20
5,453	6,309	3,702	4,320	8,234	5,176	6,118	3,521	1,860	594	21
2,070	6,411	1,570	2,743	2,610	5,669	2,720	7,893	90	354	22
10,955	2,149	7,248	792	13,926	2,133	10,776	742	1,108	89	23
4,548	3,099	2,232	2,022	2,520	1,167	2,296	782	818	35	24
23,751	52,008	17,382	22,345	25,602	33,012	28,285	29,415	3,014	2,161	25
18,738	4,589	12,732	8	17,722	4,814	14,150	7,640	2,420	603	26
52,790	82,093	55,010	77,634	70,775	95,785	78,567	103,962	6,881	13,471	27
307,206	9,578,050	342,032	8,568,798	514,907	12,145,905	551,326	11,745,529	82,725	1,942,980	28
307,081	1,091,036	341,813	1,216,133	514,846	1,831,657	551,302	1,961,680	82,725	294,424	29
1,079	2,394	1,698	3,770	3,603	7,999	3,961	8,793			30
64,265	170,676	79,310	212,777	124,634	337,756	121,382	324,987	27,036	74,678	31
111,898	156,246	103,211	135,364	164,681	230,286	169,083	226,936	35,651	47,247	32
1,170	1,622	1,650	2,171	2,370	3,469	1,443	2,001	108	118	33
507,081	1,421,973	341,813	1,570,215	514,846	2,411,166	551,302	2,524,397	82,725	416,468	34
302,560	76,049	330,049	78,318	499,705	114,254	520,568	113,367	81,862	19,305	35
302,512	81,858	335,440	84,481	503,623	121,206	537,893	122,448	82,316	21,287	36
283,213	508,716	287,190	463,324	380,399	525,733	385,791	524,942	78,425	112,312	37
103,755	130,933	70,138	102,846	98,479	146,493	89,614	124,905	16,220	15,659	38
25,993	25,439	26,284	25,262	33,832	32,526	23,545	22,704	8,709	8,175	39
221,553	136,937	207,761	115,251	308,607	170,184	306,818	172,195	36,450	16,557	40
4,144	3,986	15,894	14,962	11,452	10,752	11,013	9,909	1,690	1,597	41
283,549	94,727	257,158	53,405	411,962	86,536	399,431	93,678	8,101	1,030	42
42,717	11,796	28,288	10,176	44,353	15,828	41,328	13,907	4,009	1,506	43
71,102	24,885	34,846	17,313	61,700	32,470	61,097	29,436	2,962	1,273	44
30,155	35,599	17,628	18,008	27,286	28,646	21,540	22,511	1,245	1,182	45
304,664	142,562	340,716	148,727	512,867	217,650	548,808	217,580	82,701	36,622	46
4,090	5,290	1,397	1,894	4,265	5,705	14,912	13,180	427	1,016	47
360	798	700	1,559	1,318	2,809	980	2,582	201	446	48
221,847	22,184	283,003	28,287	438,715	43,839	480,141	48,042	76,253	7,623	49
8,477	9,676	9,306	8,556	9,442	6,553	12,616	8,910	1,368	685	50
82,578	71,211	55,903	37,078	71,688	49,551	64,361	40,713	6,157	3,013	51
14,183	8,892	13,576	10,918	20,512	14,331	19,111	17,170	3,370	1,978	52
1,202	5,294	407	1,361	727	3,929	495	3,424	30	135	53
82,382	166,984	79,927	87,352	105,955	97,100	84,362	90,479	16,155	16,660	54
307,206	1,563,816	342,032	1,309,077	514,907	1,726,094	551,326	1,692,079	82,725	268,064	55
297,939	6,617,753	319,974	5,724,377	480,323	8,068,226	486,417	7,658,192	80,658	1,263,267	56
292,139	1,266,627	309,710	1,046,254	459,276	1,452,362	460,490	1,341,764	79,180	227,651	57
236,129	504,352	241,657	428,792	350,637	550,147	325,571	462,279	63,493	94,827	58
292,410	1,770,979	310,730	1,475,046	461,666	2,002,509	461,735	1,804,043	79,191	322,478	59
245,112	61,365	258,695	61,873	386,446	87,728	373,904	80,388	72,074	17,154	60
297,549	1,333,137	319,875	1,112,585	480,377	1,561,099	486,738	1,450,720	80,658	237,251	61
28,933	8,868	15,832	3,688	23,348	5,047	18,057	3,707	2,732	444	62
1,310	552	700	262	2,440	1,016	1,120	366	57	12	63
27,210	12,411	27,743	13,145	46,497	22,010	65,416	34,693	1,876	943	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

				Unclassified Employees <i>Employés non classés</i>		TOTAL EMPLOYEES <i>TOTAL, EMPLOYÉS</i>	
				Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	267,638		8,241,180	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	210,785		1,805,697	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	478,423		10,046,877	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	453,526	4,399,565	9,986,914	174,694,721
Commissions from Employment.....	5	Commissions d'emplois.....	5	6,290	58,823	293,555	3,205,279
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	44,943	162,992	358,210	498,374
Family Allowance.....	7	Allocations Familiales.....	7	85,501	47,224	2,884,018	1,624,934
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	98,384	199,175	2,133,085	4,243,779
Old Age Pension.....	9	Pension de vieillesse.....	9	4,424	10,077	80,157	177,592
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	14,387	33,645	211,108	399,612
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	5,774	17,709	152,460	610,406
Net Business Income.....	12	Revenu net d'entreprise.....	12	7,190	9,140-	219,872	362,723
Net Professional Income.....	13	Revenu net de professions.....	13	3,718	8,000	74,058	115,706
Net Commission Income.....	14	Revenu net de commissions.....	14	1,809	201	41,784	37,921
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,930	6,251-	103,210	279,339
Net Fishing Income.....	16	Revenu net de pêche.....	16	594	377	7,722	3,941
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	14,662	30,711	564,409	1,279,991
Bond Interest.....	18	Intérêt obligataire.....	18	35,728	34,473	1,099,123	1,018,267
Bank Interest.....	19	Intérêt bancaire.....	19	201,058	176,247	4,918,076	4,937,574
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	3,590	8,252	70,552	149,725
Income from Trusts.....	21	Revenu de fiducies.....	21	2,356	2,180	107,605	69,158
Annuity Income.....	22	Revenu de rentes.....	22	1,732	8,169	44,991	180,686
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	7,563	1,569	202,034	64,502
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	1,822	1,612	64,560	51,592
Net Rental Income.....	25	Revenu net de location.....	25	14,379	19,643-	438,667	594,237
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	11,514	5,224	326,714	120,237
Miscellaneous Income.....	27	Revenus divers.....	27	41,449	66,158	1,426,052	2,119,131
Total Income Assessed.....	28	Total du revenu imposé.....	28	477,448	5,237,348	10,045,712	194,366,877
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	477,992	1,689,268	10,043,458	35,680,679
Age Exemption.....	30	Exemption en raison d'âge.....	30	5,185	11,508	89,127	197,814
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	59,685	162,041	2,064,967	5,590,758
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	74,558	97,161	2,728,986	3,616,203
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	689	582	49,215	67,511
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	477,992	1,960,559	10,043,458	45,152,964
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	340,580	49,825	9,385,227	1,878,417
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	344,700	48,658	9,470,827	1,925,224
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	39,242	38,232	3,319,669	3,803,717
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	49,338	99,773	1,690,645	3,114,400
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	17,476	16,902	490,063	470,327
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	206,569	106,617	5,211,011	2,840,187
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	5,699	5,241	151,687	134,279
Education Deduction.....	42	Cotisations syndicales et prof.....	42	71,434	12,688	4,084,743	894,570
Tuition Fees.....	43	Déduction relative aux études.....	43	22,792	7,057	616,643	204,599
Child Care Expenses.....	44	Frais de scolarité.....	44	42,920	25,442	879,497	447,887
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	14,330	14,438	411,039	428,387
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	436,319	107,382	9,905,894	3,640,999
Disability Deduction.....	47	Autres frais professionnels.....	47	11,208	21,818	268,330	859,219
Standard Deductions.....	48	Déduction pour invalidité.....	48	1,008	2,179	15,547	34,361
Medical Claims.....	49	Déductions uniformes.....	49	443,789	44,062	8,865,826	884,833
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	9,571	6,437	195,693	146,180
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	28,646	16,214	1,075,378	777,337
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	6,520	5,202	292,708	226,380
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	513	4,917	15,879	128,250
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	42,922	105,786	1,589,784	2,026,151
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54)...	55	478,296	738,869	10,046,542	24,865,611
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	333,805	2,836,983	8,908,030	125,689,577
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	263,002	434,289	8,189,576	22,166,987
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	160,000	137,763	6,116,298	8,666,600
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	267,638	572,052	8,241,180	30,833,597
Basic Federal Tax.....	60	Cotisations au RPC.....	60	215,571	30,215	7,095,764	1,422,567
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	333,757	498,330	8,904,864	23,869,200
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	14,041	6,869	542,320	286,170
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	673	359	23,291	10,511
	64	Crédit d'impôt pour enfants.....	64	104,725	61,049	1,221,537	637,422

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TOTAL FARMERS TOTAL, CULTIVATEURS		TOTAL FISHERMEN TOTAL, PÊCHEURS		Self Employed Accountants Comptables à leur compte		Self Employed Medical Doctors and Surgeons Médecins et chirurgiens à leur compte		Self Employed Dentists Dentistes à leur compte		P O I S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
142,344		28,600		9,127		30,091		7,981		1
127,920		9,505		1,572		486		295		2
270,264		38,105		10,699		30,577		8,276		3
	\$		\$		\$		\$		\$	
64,515	517,538	10,426	25,751	2,202	16,372	7,460	118,264	1,458	12,354	4
1,514	8,679	45	53	70	20	27	464			5
2,078	2,338	657	261	52	293	520	897	57	575	6
105,034	77,181	15,921	11,047	5,188	3,168	16,386	11,707	3,935	2,466	7
11,651	33,133	30,781	106,509	189	483	36	79	50	24	8
30,447	81,657	598	1,532	480	1,271	1,848	4,996	334	896	9
30,367	61,158	648	1,117	596	1,717	1,880	5,700	321	1,011	10
3,151	12,731	258	914	309	1,320	710	5,408	64	439	11
10,447	34,615	645	111	1,408	14,074	4,208	40,546	1,036	10,558	12
910	7,885			10,695	421,195	30,577	2,147,564	8,275	533,565	13
1,611	6,406	133	159	110	62	70	207	30	140	14
268,496	2,237,247	395	3,486	280	906	1,210	6,546	275	462	15
381	875	37,842	318,122							16
28,111	65,866	1,021	3,352	3,227	13,217	11,435	45,110	2,691	10,748	17
26,140	57,739	604	1,193	2,423	4,908	6,604	17,332	1,908	4,503	18
197,778	612,135	15,277	21,806	8,030	17,233	26,252	76,851	6,795	18,966	19
7,528	24,064	104	201	576	1,777	848	2,656	230	1,468	20
10,182	28,151	94	55	351	231	8,452	2,278	310	130	21
9,940	49,623	42	266	766	3,818	2,213	14,749	502	3,319	22
29,078	29,248	1,068	777	573	668	2,908	1,553	530	764	23
2,316	1,251	100	84	591	576	2,405	3,564	520	415	24
13,502	17,408	577	893	2,179	21,401	8,829	146,634	2,197	40,207	25
46,987	168,875	635	1,258	2,723	1,993	7,562	9,144	1,830	607	26
38,719	62,783	6,219	5,269	2,012	9,575	6,321	23,843	1,408	6,303	27
269,923	4,198,587	38,099	495,532	10,697	463,590	30,577	2,298,627	8,274	547,462	28
269,945	960,875	38,103	135,622	10,694	38,053	30,553	108,525	8,271	29,413	29
31,112	69,067	614	1,363	480	1,070	1,942	4,311	387	859	30
101,368	271,255	11,600	32,621	3,144	7,997	6,461	16,771	1,328	3,341	31
105,960	175,505	15,354	23,859	5,364	8,120	17,660	29,990	4,127	6,152	32
310	294	156	200	26	31	470	721	29	38	33
269,945	1,476,996	38,103	193,664	10,694	55,271	30,553	160,318	8,271	39,803	34
200,111	58,597	30,922	7,126	9,922	4,327	28,779	14,144	7,905	4,010	35
46,560	5,395	36,456	3,215	1,168	79	4,811	852	900	82	36
6,588	6,325	385	81	238	667	2,390	5,379	140	314	37
41,530	127,465	2,702	5,805	6,073	27,109	24,083	122,885	6,099	30,717	38
4,003	3,983	492	463	286	286	2,310	2,309	733	733	39
206,214	145,378	15,625	8,459	8,042	6,186	26,841	21,662	6,784	5,350	40
6,085	5,229	235	229	448	405	1,444	1,358	280	242	41
14,076	2,033	11,215	1,081	897	264	3,039	2,143	480	282	42
10,571	3,885	1,039	340	1,301	611	4,429	2,236	879	390	43
2,994	1,515	469	193	934	419	1,280	447	531	215	44
616	480	230	193	272	228	1,560	2,374	130	194	45
58,637	12,164	9,677	813	1,966	337	6,439	1,737	1,398	231	46
1,016	2,238	60	28			15	20			47
613	1,363	100	222	10	22	70	153			48
196,810	22,436	33,933	3,393	5,234	523	13,862	1,380	4,363	436	49
10,479	6,164	445	197	677	836	888	2,409	82	142	50
70,142	62,657	4,022	1,996	5,301	8,799	16,390	27,972	3,896	6,775	51
28,237	27,678	926	648	1,423	872	2,572	2,016	520	489	52
519	4,703	60	375	352	4,594	393	6,321	157	2,984	53
28,085	80,423	6,161	5,925	5,738	29,115	15,486	87,430	4,342	23,095	54
270,035	580,111	38,105	40,783	10,696	85,681	30,573	305,228	8,274	76,696	55
208,000	2,526,168	31,654	275,144	9,858	314,175	30,341	1,759,193	8,117	412,610	56
105,707	300,567	22,191	36,439	8,989	75,318	30,064	475,670	7,972	110,127	57
127,558	211,898	27,037	24,215	7,183	28,355	21,183	178,280	5,991	42,911	58
142,344	512,465	28,600	60,654	9,127	103,672	30,091	653,949	7,981	153,038	59
173,522	50,674	28,882	6,747	7,518	3,250	20,316	10,004	5,966	3,038	60
206,856	490,706	31,548	48,857	9,797	73,709	30,291	457,701	8,135	105,005	61
23,467	13,577	859	609	3,113	2,887	11,120	9,885	2,665	2,398	62
100,921	148,150	5,002	5,950	420	93	2,400	795	485	147	63
15,181	10,353	2,186	1,595	546	236	240	122	18	16	64



TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Self Employed Lawyers & Notaries Avocats et notaires à leur compte		Self Employed Engineers and Architects Ingénieurs et architectes à leur compte	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	15,590		3,916
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	1,339		413
Total Number of Returns.....	3	Nombre total de déclarations.....	3	16,929		4,329
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	3,452	36,239	1,030
Commissions from Employment.....	5	Commissions d'emplois.....	5	80	518	
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	90	243	30
Family Allowance.....	7	Allocations Familiales.....	7	8,344	5,643	1,927
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	24	56	182
Old Age Pension.....	9	Pension de vieillesse.....	9	764	1,922	270
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	741	2,077	250
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	160	1,274	190
Net Business Income.....	12	Revenu net d'entreprise.....	12	2,323	25,892-	265
Net Professional Income.....	13	Revenu net de professions.....	13	16,914	900,506	4,327
Net Commission Income.....	14	Revenu net de commissions.....	14	225	264	
Net Farming Income.....	15	Revenu net d'agriculture.....	15	526	10,141-	79
Net Fishing Income.....	16	Revenu net de pêche.....	16			15
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	5,560	38,743	1,100
Bond Interest.....	18	Intérêt obligataire.....	18	2,994	6,713	897
Bank Interest.....	19	Intérêt bancaire.....	19	12,532	33,713	3,027
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	710	3,173	100
Income from Trusts.....	21	Revenu de fiducies.....	21	812	1,410	170
Annuity Income.....	22	Revenu de rentes.....	22	777	8,318	174
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	1,242	2,569	207
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	868	2,920	260
Net Rental Income.....	25	Revenu net de location.....	25	4,734	64,654-	852
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	4,135	13,650	756
Miscellaneous Income.....	27	Revenus divers.....	27	3,600	20,621	810
Total Income Assessed.....	28	Total du revenu imposé.....	28	16,921	979,880	4,327
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	16,927	60,259	4,311
Age Exemption.....	30	Exemption en raison d'âge.....	30	776	1,723	270
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent....	31	4,099	10,667	1,031
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	8,787	14,386	2,207
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	48	36	53
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	16,927	87,071	4,311
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	15,799	7,548	3,901
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	1,453	150	859
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	560	1,225	195
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	9,767	44,337	2,111
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	869	867	280
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	12,631	9,324	3,330
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	320	296	260
Education Deduction.....	42	Cotisations syndicales et prof.....	42	1,144	424	856
Tuition Fees.....	43	Déduction relative aux études.....	43	1,674	749	610
Child Care Expenses.....	44	Frais de scolarité.....	44	373	172	257
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	226	373	
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	2,767	542	849
Disability Deduction.....	47	Autres frais professionnels.....	47	50	255	
Standard Deductions.....	48	Déduction pour invalidité.....	48	30	62	79
Medical Claims.....	49	Déductions uniformes.....	49	8,856	886	2,795
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	550	1,002	465
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	7,855	13,822	1,316
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	1,274	894	240
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	328	5,497	40
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	7,920	64,129	1,575
	55	Total des déductions (Postes 35 à 54)....	55	16,928	152,553	4,313
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	16,096	699,469	4,099
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	15,508	183,212	3,906
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	11,395	69,652	3,144
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	15,590	252,865	3,916
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	11,479	5,528	3,104
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	16,026	171,922	4,048
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	5,268	8,521	1,072
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	820	272	60
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	223	92	42

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Self Employed Entertainers and Artists Artistes, athlètes, etc. à leur compte		Other Self-Employed Professionals Autres professions libérales à leur compte		TOTAL SELF-EMPLOYED PROFESSIONALS TOTAL, PROFESSIONS À LEUR COMPTE		TOTAL SELF-EMPLOYED SALESMEN TOTAL, VENDEURS À LEUR COMPTE		Forestry Operators Exploitants forestiers		P I O S T E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
8,938		34,322		109,965		17,447		4,782		1
9,798		14,093		27,996		11,185		2,751		2
18,736		48,415		137,961		28,632		7,533		3
	\$		\$		\$		\$		\$	
5,419	21,641	12,827	79,086	33,848	297,180	6,871	24,610	4,192	40,006	4
188	137	567	3,165	934	4,307	2,144	11,308			5
307	155	276	826	1,336	3,117	398	159	44	103	6
2,868	1,655	13,538	8,230	52,186	33,981	9,055	5,333	4,367	3,216	7
760	1,546	1,885	3,881	3,126	6,915	1,305	3,137	3,039	13,284	8
410	861	1,708	4,703	5,811	15,277	1,586	4,309	55	133	9
485	1,012	1,902	5,031	6,177	17,261	1,865	5,041	79	152	10
344	1,851	1,308	10,876	3,089	22,886	1,080	4,702			11
651	404	2,204	13,629	12,095	109,604	1,003	1,970	7,464	44,872	12
18,632	148,143	48,235	795,514	137,655	5,089,235	135	361	12	52	13
96	285	413	2,440	946	3,398	28,583	334,581	109	89	14
10	29	1,110	5,150	3,492	23,284	482	1,016	535	353	15
		20	105	47	30	38	19			16
1,197	1,823	6,728	32,225	31,938	151,559	2,831	7,646	137	708	17
1,818	2,092	5,358	9,812	22,002	46,682	3,135	6,942	232	232	18
9,029	10,954	30,275	46,448	95,940	214,542	14,623	24,254	3,204	4,732	19
218	968	938	2,802	3,622	13,332	688	1,019	14	37	20
129	50	898	1,267	11,127	5,533	524	425	50	20	21
260	2,400	1,250	7,812	5,942	41,212	909	3,517	12	128	22
354	204	1,486	1,325	7,296	7,735	836	154	126	37	23
253	362	1,457	2,059	6,352	10,348	340	198	20	1	24
938	1,027	5,351	28,746	25,080	314,025	2,332	7,367	206	71	25
711	323	4,839	7,830	22,556	35,078	2,212	1,465	332	433	26
2,262	4,318	6,751	21,218	23,164	88,562	6,379	13,065	1,658	2,300	27
18,645	199,317	48,332	998,917	137,773	5,661,256	28,601	441,850	7,528	110,265	28
18,492	65,371	48,205	171,258	137,453	488,127	28,619	101,721	7,526	26,793	29
413	917	1,765	3,915	6,032	13,388	1,725	3,827	55	122	30
2,490	6,541	8,002	20,396	26,555	68,158	6,867	18,475	3,659	10,399	31
2,773	3,449	12,882	19,023	53,800	84,140	8,985	12,076	4,484	6,919	32
		92	120	724	1,012	115	193	60	73	33
18,492	76,281	48,205	214,712	137,453	654,825	28,619	136,292	7,526	44,306	34
15,009	3,333	39,663	12,752	120,978	47,784	22,802	6,801	6,710	1,595	35
4,158	257	9,357	671	22,706	2,196	5,654	351	3,705	412	36
486	316	1,324	1,911	5,332	9,994	669	387	122	30	37
4,776	9,662	13,914	46,587	66,823	289,902	7,557	22,249	806	1,875	38
823	800	2,506	2,372	7,808	7,648	612	571	120	80	39
9,490	5,284	31,086	20,144	98,204	70,389	15,321	9,183	3,274	1,954	40
354	263	1,498	1,414	4,600	4,208	1,300	1,145	10	10	41
3,690	779	5,495	968	15,596	5,025	1,318	143	1,695	223	42
953	353	2,794	937	12,640	5,538	1,444	555	172	67	43
1,206	594	3,898	2,075	8,476	4,032	1,138	650	137	57	44
560	458	2,505	2,354	5,253	5,981	686	409			45
4,739	547	11,873	1,906	30,031	5,519	5,854	701	3,986	1,061	46
12	59	110	303	199	654	396	1,118	330	533	47
40	80	123	271	352	776	70	147			48
16,352	1,622	37,837	3,775	89,299	8,899	23,637	2,360	6,885	689	49
894	559	2,676	2,025	6,232	7,358	881	519	158	153	50
1,700	973	9,080	10,952	45,538	70,869	4,547	4,676	530	376	51
356	315	1,793	1,561	8,174	6,356	1,297	1,427	355	191	52
92	635	333	4,677	1,696	25,415	161	1,647	27	72	53
2,286	4,582	12,014	39,498	49,361	254,602	5,333	10,655	905	675	54
18,556	31,473	48,233	157,153	137,573	833,149	28,626	65,694	7,527	10,057	55
12,396	103,614	41,702	627,316	122,609	4,034,944	20,914	258,346	5,848	62,287	56
8,744	17,313	33,779	124,385	108,962	1,015,616	17,204	45,195	4,391	8,895	57
6,180	5,883	27,946	50,120	83,022	386,049	12,705	17,373	2,405	2,732	58
8,938	23,196	34,322	174,505	109,965	1,401,665	17,447	62,568	4,782	11,627	59
11,482	2,413	33,503	10,564	93,368	36,125	16,821	5,056	3,467	981	60
12,383	19,124	41,422	126,811	122,102	980,689	20,855	49,203	5,838	11,393	61
983	400	6,314	7,090	30,535	33,332	2,612	1,706	110	158	62
		465	169	4,661	1,576	140	166	530	907	63
1,556	723	6,307	3,484	8,934	4,688	4,390	2,639	101	60	64



TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Manufacturers Fabricants		Proprietors of Construction Businesses Propriétaires, entreprises de construction	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	7,390	49,094
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	6,264	27,408
Total Number of Returns.....	3	Nombre total de déclarations.....	3	13,654	76,502
Sources of Income		Sources de revenu		\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	2,692	18,134
Commissions from Employment.....	5	Commissions d'emplois.....	5	145	511
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	100	81
Family Allowance.....	7	Allocations Familiales.....	7	4,846	2,985
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	631	1,874
Old Age Pension.....	9	Pension de vieillesse.....	9	839	1,994
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	878	1,833
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	168	716
Net Business Income.....	12	Revenu net d'entreprise.....	12	13,635	102,484
Net Professional Income.....	13	Revenu net de professions.....	13	128	483
Net Commission Income.....	14	Revenu net de commissions.....	14	10	4
Net Farming Income.....	15	Revenu net d'agriculture.....	15	410	533
Net Fishing Income.....	16	Revenu net de pêche.....	16	51	120
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	599	2,018
Bond Interest.....	18	Intérêt obligataire.....	18	1,268	1,527
Bank Interest.....	19	Intérêt bancaire.....	19	7,506	12,302
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	232	486
Income from Trusts.....	21	Revenu de fiducies.....	21	164	126
Annuity Income.....	22	Revenu de rentes.....	22	130	1,059
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	254	64
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	101	175
Net Rental Income.....	25	Revenu net de location.....	25	1,296	855
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	700	1,620
Miscellaneous Income.....	27	Revenus divers.....	27	1,433	1,576
Total Income Assessed.....	28	Total du revenu imposé.....	28	13,635	152,492
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	13,634	48,522
Age Exemption.....	30	Exemption en raison d'âge.....	30	873	1,938
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	3,849	10,237
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	4,750	6,798
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	118	134
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	13,634	67,629
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	11,402	2,920
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	2,079	158
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	227	88
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	2,007	3,944
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	265	265
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	7,780	5,083
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	219	181
Education Deduction.....	42	Cotisations syndicales et prof.....	42	434	68
Tuition Fees.....	43	Déduction relative aux études.....	43	438	129
Child Care Expenses.....	44	Frais de scolarité.....	44	290	298
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	105	58
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	2,317	410
Disability Deduction.....	47	Autres frais professionnels.....	47	56	72
Standard Deductions.....	48	Déduction pour invalidité.....	48		
Medical Claims.....	49	Déductions uniformes.....	49	11,605	1,160
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	708	378
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	1,835	1,116
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	870	996
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	18	311
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	1,711	4,240
	55	Total des déductions (Postes 35 à 54).....	55	13,638	21,883
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	9,754	79,128
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	6,891	11,262
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	5,708	5,031
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	7,390	16,292
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	8,467	2,217
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	9,701	13,888
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	498	412
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	575	703
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	1,213	668

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Public Utility Operators		Wholesale Traders		Retail Traders		Insurance Agency Operators		Real Estate Agency Operators		P O T S E T M E
Exploitants de services d'utilité publique		Commerçants de gros		Commerçants de détail		Courtiers d'assurance		Courtiers en immeuble		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
33,006		5,830		79,891		1,409		1,419		1
25,208		3,131		61,932		578		1,050		2
58,214		8,961		141,823		1,987		2,469		3
	\$		\$		\$		\$		\$	
15,409	109,079	2,764	62,074	34,081	323,237	418	1,863	1,342	28,846	4
326	832	377	12,916	1,758	10,748	216	1,219	253	3,571	5
627	950	45	74	990	1,422					6
21,408	14,198	3,434	2,265	48,427	29,977	839	489	596	406	7
4,478	11,328	335	969	7,199	18,667	21	16	89	232	8
2,027	5,427	546	1,479	7,239	18,491	218	536	228	552	9
2,613	5,721	606	1,485	8,683	18,877	245	661	151	289	10
661	4,046	90	486	2,032	10,120	90	454	68	471	11
57,881	471,860	8,888	30,930	141,226	992,116	1,951	39,136	2,468	16,938	12
119	254	231	13,896	1,082	9,426	32	16	255	7,104	13
217	889	123	3,132	2,241	5,218			73	295	14
2,919	7,075	553	522	3,232	1,105	60	362	143	1,070	15
262	705	65	29	173	799					16
1,987	7,549	1,107	12,578	9,674	32,086	387	1,173	285	7,083	17
2,760	4,323	1,145	2,198	13,791	20,151	180	300	412	711	18
28,091	45,460	5,808	22,311	83,852	160,567	1,235	3,973	1,888	7,232	19
565	1,500	253	961	4,639	14,361	61	195	547	2,957	20
587	300	269	410	1,521	1,132	50	6	10	20	21
231	2,172	278	4,088	1,803	6,592	134	354	119	1,157	22
1,411	1,924	248	812	3,400	2,104	60	56	73	280	23
372	240	226	1,879	1,260	1,571	20	48	37	395	24
3,803	1,065	1,455	6,806	20,355	11,933	356	1,321	922	3,084	25
2,729	6,892	1,214	17,228	8,602	19,447	298	260	624	1,562	26
8,290	12,472	1,446	5,016	21,156	34,049	509	872	658	2,880	27
58,144	699,978	8,949	189,887	141,610	1,741,984	1,987	50,665	2,467	44,961	28
58,185	207,123	8,948	31,833	141,733	504,359	1,973	7,024	2,458	8,746	29
2,054	4,560	628	1,394	7,699	17,089	218	484	228	506	30
19,004	52,095	2,681	7,096	35,052	93,814	573	1,424	434	1,238	31
21,722	32,187	3,368	5,115	47,812	68,197	901	1,321	597	990	32
69	82			405	478					33
58,185	296,047	8,948	45,447	141,733	683,936	1,973	10,253	2,458	11,480	34
50,345	12,987	7,251	2,164	109,399	29,881	1,743	654	1,864	550	35
13,712	1,330	2,158	396	25,435	3,244	297	26	940	188	36
1,553	1,186	701	1,294	4,868	4,919	205	63	207	373	37
7,869	14,676	2,025	6,200	25,228	56,971	722	2,586	636	1,739	38
584	577	165	165	2,064	2,044	51	51	14	14	39
28,972	17,142	5,800	4,277	86,064	55,985	1,314	963	1,857	1,433	40
597	543	121	114	2,362	2,127	154	150	60	55	41
5,121	896	710	184	8,393	1,450	70	9	387	72	42
1,582	546	444	172	5,002	2,080	240	120	82	28	43
748	424	245	100	2,426	1,341	70	26	85	39	44
473	534	118	93	2,974	2,634	34	68	21	17	45
14,518	2,618	2,501	819	31,864	7,400	361	49	1,237	438	46
231	348	218	1,542	762	2,676	10	19	285	1,658	47
14	31	17	38	216	487	31	69	37	82	48
52,481	5,248	7,237	723	123,124	12,307	1,477	148	1,782	178	49
1,458	736	382	335	3,839	2,282	119	133	139	47	50
4,876	3,874	1,543	1,820	16,734	12,848	415	286	643	1,061	51
2,771	2,364	547	726	7,715	6,617	159	344	161	130	52
52	1,105	54	325	389	2,882	30	194	27	783	53
5,433	8,428	1,823	20,905	14,603	25,910	489	3,135	1,083	4,462	54
58,206	75,591	8,948	42,393	141,780	236,086	1,974	9,094	2,458	13,348	55
45,492	375,038	7,162	113,000	98,592	981,004	1,598	31,752	1,711	36,078	56
30,702	53,729	5,587	24,332	77,711	155,329	1,409	6,211	1,379	7,418	57
25,505	23,584	4,264	10,561	51,033	53,855	718	1,694	1,287	3,281	58
33,006	77,313	5,830	34,893	79,891	209,183	1,409	7,905	1,419	10,700	59
38,462	10,250	5,333	1,552	71,103	18,694	806	323	1,744	509	60
45,303	66,664	7,122	22,725	98,203	175,942	1,575	6,522	1,663	7,018	61
1,752	1,619	1,000	2,534	7,971	6,785	384	259	219	1,061	62
2,390	3,736	300	284	1,169	944	35	87	53	45	63
3,940	2,314	780	451	24,820	14,502	139	98	234	145	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Proprietors Other Financial Businesses <i>Propriétaires, autres entreprises financières</i>		Recreational Services Operators <i>Exploitants, services récréatifs</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns.....	1	2,158		4,193	
Number of Non-Taxable Returns.....	2	1,211		2,943	
Total Number of Returns.....	3	3,369		7,136	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	1,248	37,618	2,581	34,437
Commissions from Employment.....	5	296	8,481	63	685
Other Employment Earnings.....	6	40	899	101	139
Family Allowance.....	7	801	504	1,449	1,023
Unemployment Insurance Benefits.....	8	231	701	589	2,166
Old Age Pension.....	9	305	817	442	1,143
CPP or QPP Benefits.....	10	327	827	523	1,348
Other Pensions or Superannuation.....	11	163	2,968	230	539
Net Business Income.....	12	3,362	14,659	7,117	25,515
Net Professional Income.....	13	191	5,812	99	999
Net Commission Income.....	14	60	3,526	61	143
Net Farming Income.....	15	83	197	60	513
Net Fishing Income.....	16			15	106
Taxable Amount of Dividends.....	17	631	11,775	471	10,085
Bond Interest.....	18	312	885	379	828
Bank Interest.....	19	1,857	8,518	4,211	10,215
Mortgage Interest.....	20	305	2,153	274	2,459
Income from Trusts.....	21	120	202	30	312
Annuity Income.....	22	250	5,298	76	2,175
Other Canadian Investment Income.....	23	114	585	177	153
Foreign Investment Income.....	24	165	739	39	683
Net Rental Income.....	25	596	9,033	685	445
Net Taxable Capital Gains.....	26	963	6,217	499	6,563
Miscellaneous Income.....	27	455	4,263	891	3,096
Total Income Assessed.....	28	3,365	78,897	7,117	104,878
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	2,570	9,136	7,040	24,863
Age Exemption.....	30	308	684	445	988
Married or Equivalent Exemption.....	31	526	1,333	1,651	4,591
Wholly Dependent Children.....	32	757	1,116	1,427	2,157
Other Dependents Exemption.....	33	20	23	48	59
Total Personal Exemptions.....	34	2,570	12,291	7,040	32,658
Deductions	Déductions				
CPP or QPP Contributions.....	35	1,808	546	5,710	1,426
Unemployment Insurance Premiums.....	36	856	169	2,139	267
Registered Pension Plan Contributions.....	37	293	486	302	439
Retirement Savings Plan Premiums.....	38	915	2,945	1,111	2,115
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	55	55	280	280
Pension Income Deduction.....	40	1,867	1,523	4,267	2,522
Union and Professional Dues.....	41	255	246	225	181
Education Deduction.....	42	465	96	686	200
Tuition Fees.....	43	117	36	350	90
Child Care Expenses.....	44	136	44	236	143
General Expense Allowance.....	45	60	62	118	72
Other Expenses of Employment.....	46	1,192	472	2,501	584
Disability Deduction.....	47	273	1,147	20	108
Standard Deductions.....	48				
Medical Claims.....	49	1,806	180	6,190	613
Charitable Donations.....	50	65	138	274	250
Eligible Deductions Transferred from Spouse.....	51	758	1,735	645	712
Allowable Investment Loss.....	52	66	75	179	166
Other Deductions.....	53	34	933	10	180
Total Deductions (Item 35-54).....	54	1,206	11,639	815	9,742
Taxable Income Assessed.....	55	2,571	22,542	7,043	20,101
Net Federal Tax Payable.....	56	2,744	63,693	5,502	65,674
Net Provincial Tax Payable.....	57	2,136	15,104	4,073	10,937
Total Net Tax Payable.....	58	1,854	6,846	3,525	4,937
Canada Pension Plan Contributions.....	59	2,158	21,950	4,193	15,874
Basic Federal Tax.....	60	1,647	491	4,903	1,286
Dividend Tax Credit.....	61	2,712	14,006	5,456	11,757
Investment Tax Credit.....	62	514	2,369	369	1,662
Child Tax Credit.....	63	96	38	128	107
	64	120	61	657	353

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Business Services Operators <i>Exploitants, services commerciaux</i>		Other Service Operators <i>Exploitants, autres services</i>		Other Business Proprietors <i>Propriétaires, autres entreprises</i>		TOTAL BUSINESS PROPRIETORS <i>TOTAL, PROPRIÉTAIRES D'ENTREPRISES</i>		Investors <i>Portefeullistes</i>		P O T E T M E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
4,781		73,965		7,143		275,061		714,439		1
3,449		73,052		4,368		213,345		569,504		2
8,230		147,017		11,511		488,406		1,283,943		3
	\$		\$		\$		\$		\$	
2,234	14,378	30,365	242,365	3,075	53,326	116,841	1,065,071	289,049	2,569,673	4
108	873	785	4,595	193	2,423	4,956	48,046	9,291	65,911	5
79	149	2,012	3,260	30	1,531	4,813	9,876	8,015	16,927	6
1,392	763	41,380	24,995	3,168	1,740	165,829	103,950	91,267	49,529	7
437	832	6,502	14,617	639	1,681	29,157	80,895	45,557	116,392	8
149	413	4,857	13,048	417	1,154	19,158	50,023	472,388	1,283,372	9
252	657	7,175	14,871	618	1,074	24,322	53,215	327,659	632,886	10
180	658	1,920	7,969	149	1,218	6,376	31,485	163,145	638,391	11
8,121	67,159	145,876	1,036,282	11,426	66,834	485,707	3,588,366	35,382	66,455-	12
70	127	970	13,195	352	16,606	3,762	69,375	14,664	85,571	13
68	13	1,271	1,842	81	313	4,742	15,971	9,410	13,663	14
211	105-	1,943	4,059-	507	11,649-	13,222	29,446-	35,560	49,256-	15
		160	437			838	1,835	986	692	16
683	1,519	7,365	36,274	923	16,184	26,747	145,628	357,725	7,082,452	17
1,415	1,897	10,818	14,553	512	818	38,129	55,593	487,883	1,746,017	18
4,681	6,529	75,118	118,517	5,188	11,435	262,167	472,417	1,223,037	7,937,844	19
240	511	3,655	11,831	227	563	12,551	43,414	113,019	544,717	20
96	39	1,554	1,690	248	993	5,119	5,360	77,782	471,681	21
110	261	1,597	12,819	375	14,848	5,670	54,464	128,926	915,231	22
242	123	2,883	2,129	392	915	11,110	10,187	98,866	170,578	23
96	56	1,005	2,940	198	1,170	3,918	10,615	46,692	209,456	24
402	729-	14,005	2,110-	930	2,684-	53,496	14,477-	100,541	64,186	25
280	402	7,826	21,844	2,409	6,746	30,100	95,606	170,212	861,051	26
940	1,929	15,604	30,669	1,237	3,722	64,426	119,509	118,219	249,139	27
8,223	98,452	146,737	1,624,572	11,427	190,944	487,634	6,086,977	1,283,396	25,609,647	28
8,222	29,228	146,817	522,189	8,672	30,866	484,270	1,722,956	1,282,806	4,561,324	29
149	331	5,268	11,691	461	1,022	20,399	45,278	485,288	1,076,284	30
1,266	3,336	28,884	78,762	2,235	6,157	127,572	346,193	84,326	191,526	31
1,269	1,586	38,855	53,595	3,164	3,961	162,575	232,550	80,107	108,748	32
		616	754			1,663	2,069	907	1,010	33
8,222	34,480	146,817	666,992	8,672	42,006	484,270	2,349,046	1,282,806	5,938,892	34
6,998	1,790	113,805	27,976	7,329	1,982	393,238	104,410	201,981	28,168	35
1,816	132	24,095	2,159	2,351	255	93,650	9,745	132,367	11,028	36
210	96	2,955	3,102	351	449	13,343	13,464	21,331	17,690	37
1,549	3,723	20,032	47,143	1,284	3,730	76,462	173,949	111,960	312,286	38
228	219	2,735	2,647	120	115	8,190	7,910	15,105	14,978	39
4,928	2,890	77,525	47,756	5,493	3,050	269,791	169,239	1,209,873	1,067,422	40
190	112	2,028	1,816	171	168	7,082	6,319	207,029	183,648	41
207	19	6,620	1,123	646	94	31,412	5,867	54,803	6,150	42
154	60	5,209	1,965	686	222	17,473	6,512	30,917	11,657	43
254	131	3,265	1,949	370	236	10,203	6,374	38,383	30,038	44
626	548	3,301	2,882	75	68	8,245	7,337	3,959	3,739	45
2,298	346	29,296	5,047	2,971	714	110,707	22,563	275,603	57,778	46
22	27	310	755	111	419	2,999	9,996	6,306	19,746	47
		243	481			622	1,330	13,775	30,442	48
7,295	728	132,299	13,217	7,383	738	425,250	42,496	1,014,176	101,324	49
297	152	4,290	2,775	275	189	14,568	8,842	55,831	123,321	50
791	738	12,326	10,116	1,217	1,489	51,961	44,046	240,519	240,991	51
160	31	4,699	3,786	447	433	22,430	19,030	55,138	90,243	52
		239	4,336	50	460	1,105	13,595	3,472	58,307	53
1,135	1,126	15,408	39,542	1,506	13,355	53,973	157,140	372,037	560,254	54
8,224	12,888	146,853	220,573	8,770	28,168	484,486	830,164	1,283,745	2,969,211	55
6,007	56,149	99,572	875,716	9,288	131,850	354,336	3,397,128	882,251	16,950,782	56
4,617	8,971	71,926	141,854	7,051	27,338	265,384	549,272	698,483	2,505,252	57
3,545	3,630	53,615	56,401	5,167	10,329	198,491	218,033	576,243	1,051,458	58
4,781	12,602	73,965	198,255	7,143	37,667	275,061	767,305	714,439	3,556,710	59
5,523	1,382	84,346	20,697	6,141	1,614	289,600	76,443	171,835	24,420	60
6,006	10,110	99,214	158,304	9,328	27,863	353,056	618,425	836,659	2,380,968	61
634	336	6,484	7,750	707	3,114	22,730	29,432	331,523	1,560,065	62
17	25	1,226	960	860	904	8,382	9,989	8,637	8,100	63
1,485	791	39,334	24,820	618	329	76,590	46,414	224,761	126,064	64



TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

				Property Owners		TOTAL INVESTMENT	
				Propriétaires d'immeubles		TOTAL, PLACEMENT	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	61,004		775,443	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables ..	2	53,362		622,866	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	114,366		1,398,309	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	47,285	687,482	336,334	3,257,154
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,483	51,364	11,774	117,276
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	1,822	6,143	9,837	23,071
Family Allowance.....	7	Allocations Familiales.....	7	22,155	13,421	113,422	62,950
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	12,905	41,591	58,462	157,982
Old Age Pension.....	9	Pension de vieillesse.....	9	22,930	61,452	495,318	1,344,824
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	21,909	44,676	349,568	677,562
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	6,590	27,016	169,735	665,407
Net Business Income.....	12	Revenu net d'entreprise.....	12	8,153	19,747	43,535	86,203
Net Professional Income.....	13	Revenu net de professions.....	13	2,954	122,299	17,618	207,871
Net Commission Income.....	14	Revenu net de commissions.....	14	1,468	5,299	10,878	18,963
Net Farming Income.....	15	Revenu net d'agriculture.....	15	3,038	3,589	38,598	52,846
Net Fishing Income.....	16	Revenu net de pêche.....	16	80	61	1,066	753
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	16,782	137,751	374,507	7,220,204
Bond Interest.....	18	Intérêt obligataire.....	18	19,595	41,861	507,478	1,787,878
Bank Interest.....	19	Intérêt bancaire.....	19	88,451	255,141	1,311,488	8,192,984
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	8,365	39,103	121,384	583,819
Income from Trusts.....	21	Revenu de fiducies.....	21	2,696	4,853	80,478	476,534
Annuity Income.....	22	Revenu de rentes.....	22	5,338	45,846	134,264	961,077
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	5,296	9,360	104,162	179,938
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	2,817	10,285	49,509	219,741
Net Rental Income.....	25	Revenu net de location.....	25	106,826	194,349	207,367	258,536
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	17,419	71,790	187,631	932,841
Miscellaneous Income.....	27	Revenus divers.....	27	22,750	61,766	140,969	310,905
Total Income Assessed.....	28	Total du revenu imposé.....	28	114,012	1,909,571	1,397,408	27,519,219
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	114,169	406,072	1,396,975	4,967,397
Age Exemption.....	30	Exemption en raison d'âge.....	30	23,575	52,333	508,863	1,128,617
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	19,611	48,652	103,937	240,178
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	20,738	29,251	100,845	137,999
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge....	33	344	429	1,251	1,439
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	114,169	536,738	1,396,975	6,475,630
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	42,775	7,047	244,756	35,215
Unemployment Insurance Premiums....	36	Primes d'assurance-chômage.....	36	29,205	3,793	161,572	14,822
Registered Pension Plan		Contributions à un régime enregistré					
Contributions.....	37	de pensions.....	37	7,227	7,233	28,558	24,924
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	16,369	42,742	128,329	355,028
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	89	89	15,194	15,067
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction.....	40	et gains en capital.....	40	90,711	71,033	1,300,584	1,138,455
Pension Income		Déduction pour revenu tiré					
Deduction.....	41	d'une pension.....	41	7,611	6,546	214,640	190,195
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	12,054	2,098	66,857	8,248
Education Deduction.....	43	Déduction relative aux études.....	43	4,660	1,807	35,577	13,464
Tuition Fees.....	44	Frais de scolarité.....	44	2,907	2,004	41,290	32,042
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	1,154	1,081	5,113	4,820
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	45,697	11,836	321,300	69,611
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	2,032	14,275	8,338	34,021
Disability Deduction.....	48	Déduction pour invalidité.....	48	954	2,057	14,729	32,499
Standard Deductions.....	49	Déductions uniformes.....	49	92,533	9,244	1,106,709	110,569
Medical Claims.....	50	Réclamations de frais médicaux.....	50	4,467	5,761	60,298	129,082
Charitable Donations.....	51	Dons de charité.....	51	19,480	24,705	259,999	265,696
Eligible Deductions Transferred		Déductions admissibles transférables					
from Spouse.....	52	entre conjoints.....	52	7,210	9,648	62,348	99,891
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	620	26,836	4,092	85,143
Other Deductions.....	54	Autres déductions.....	54	24,762	100,657	396,799	660,911
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	114,188	350,492	1,397,933	3,319,703
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	77,379	1,141,936	959,630	18,092,718
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	59,923	220,013	758,406	2,725,265
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	39,468	77,080	615,711	1,128,538
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	61,004	297,094	775,443	3,853,803
Canada Pension Plan Contributions....	60	Cotisations au RPC.....	60	28,641	4,767	200,476	29,187
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	76,334	222,498	912,993	2,603,466
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	14,617	29,121	346,140	1,589,186
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,438	1,003	10,075	9,105
Child Tax Credit.....	64	Credit d'impôt pour enfants.....	64	14,731	8,379	239,492	134,445

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.

TABLEAU 3 (SUITE)

## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

PENSIONERS PENSIONNÉS		Unclassified Non Classés		GRAND TOTAL TOTAL GLOBAL		P O T E N T I O N A L E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
397,997		439,989		10,428,026		1
590,621		1,383,702		4,792,837		2
988,618		1,823,691		15,220,863		3
	\$		\$		\$	
114,460	331,246	560,340	1,333,235	11,230,549	181,546,506	4
2,615	8,628	9,531	24,680	327,068	3,428,255	5
5,008	11,593	21,437	11,661	403,774	560,449	6
41,684	21,043	356,099	215,863	3,743,248	2,156,281	7
38,708	113,463	708,285	3,300,346	3,014,560	8,046,160	8
768,707	2,125,538	9,965	22,082	1,411,747	3,822,834	9
756,748	1,838,705	32,070	69,724	1,412,873	3,123,395	10
605,349	3,775,819	16,374	58,441	957,872	5,182,789	11
11,962	1,417	13,141	8,879	798,407	3,055,125	12
5,312	16,027	4,118	4,116	243,575	5,510,653	13
2,627	3,660	3,958	1,051	95,262	422,110	14
9,454	10,096	3,338	6,199	440,687	1,831,528	15
716	459	5,541	5,548	54,191	331,544	16
73,913	84,606	14,712	20,570	1,118,189	8,979,422	17
194,661	293,040	40,204	39,264	1,931,476	3,306,599	18
770,564	1,518,314	287,590	241,250	7,873,503	16,235,276	19
21,372	38,757	2,834	8,683	240,635	863,014	20
14,859	13,192	3,822	2,343	233,810	600,751	21
60,919	91,175	2,640	6,840	265,317	1,388,861	22
36,288	3,899	7,959	1,576	399,831	298,016	23
9,590	9,245	1,878	1,175	138,559	304,249	24
52,270	29,302	15,852	72,448	809,143	698,206	25
40,900	12,909	11,673	4,653	669,408	1,372,917	26
163,657	277,663	270,239	1,424,009	2,139,824	4,420,896	27
988,598	10,609,603	1,047,706	6,709,578	14,441,454	256,089,423	28
988,572	3,517,626	1,822,234	6,471,737	15,209,629	54,046,738	29
780,030	1,731,109	13,712	30,422	1,451,614	3,220,886	30
202,146	415,570	190,461	553,043	2,835,473	7,536,250	31
39,027	45,888	256,657	333,581	3,472,189	4,661,801	32
204	203	1,666	2,225	55,304	75,146	33
988,572	5,710,395	1,822,234	7,391,009	15,209,629	69,540,821	34
29,967	1,980	340,853	11,909	10,768,854	2,152,238	35
33,631	1,690	506,736	18,138	10,377,792	1,980,776	36
25,896	15,610	35,050	7,350	3,435,490	3,881,853	37
56,915	182,308	29,370	46,243	2,100,333	4,317,349	38
1,921	1,912	14,334	13,533	542,617	521,415	39
762,210	615,424	295,494	145,997	8,174,454	5,142,707	40
585,520	563,533	18,227	15,914	989,376	921,051	41
60,187	2,295	134,062	9,550	4,419,466	928,813	42
7,555	2,838	50,347	17,897	753,289	255,624	43
3,990	1,522	71,210	51,211	1,019,267	545,429	44
196	151	16,451	11,118	447,829	458,872	45
96,910	9,544	545,664	40,163	11,084,674	3,801,982	46
1,934	4,231	9,630	13,485	292,898	924,986	47
13,279	29,413	2,504	5,188	47,812	105,307	48
787,036	78,661	1,779,441	177,563	13,307,941	1,331,208	49
31,867	36,420	13,944	9,676	334,407	344,446	50
188,616	117,266	33,120	15,513	1,733,323	1,360,052	51
134,711	241,617	9,294	9,211	560,125	632,239	52
508	4,423	517	9,627	24,541	273,183	53
193,752	74,826	70,769	81,987	2,394,017	3,352,628	54
988,594	1,985,662	1,822,993	711,276	15,214,887	33,232,159	55
574,979	3,744,758	621,915	2,712,947	11,802,067	160,731,673	56
383,069	504,321	414,118	320,782	10,264,617	27,664,445	57
311,793	228,153	283,677	135,317	7,776,292	11,016,182	58
397,997	732,474	439,989	456,099	10,428,026	38,680,627	59
22,852	1,557	223,775	8,121	8,145,060	1,636,478	60
570,528	616,899	621,691	418,739	11,744,493	29,696,188	61
62,500	17,389	12,418	4,395	1,043,581	1,975,803	62
612	100	530	246	153,618	185,795	63
25,982	14,073	1,042,679	661,893	2,636,971	1,513,527	64



TABLE 3A

## TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

			Employees of Business <i>Employés d'entreprises</i>		Employees of Institution <i>Employés d'institutions</i>	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
ITEM		POSTE				
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	5,641,702	726,108	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	5,641,702	726,108	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	5,615,615	110,534,819	726,107
Commissions from Employment.....	5	Commissions d'emplois.....	5	247,128	3,009,246	3,094
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	196,794	219,761	17,137
Family Allowance.....	7	Allocations Familiales.....	7	1,859,511	1,051,320	180,842
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	1,502,576	3,146,946	101,976
Old Age Pension.....	9	Pension de vieillesse.....	9	52,264	122,915	9,435
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	110,181	233,407	24,662
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	80,118	296,398	16,163
Net Business Income.....	12	Revenu net d'entreprise.....	12	134,223	205,362	13,503
Net Professional Income.....	13	Revenu net de professions.....	13	27,946	38,213	12,928
Net Commission Income.....	14	Revenu net de commissions.....	14	26,959	32,750	2,013
Net Farming Income.....	15	Revenu net d'agriculture.....	15	60,468	166,441	4,167
Net Fishing Income.....	16	Revenu net de pêche.....	16	4,774	4,153	271
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	407,967	1,087,869	26,654
Bond Interest.....	18	Intérêt obligataire.....	18	618,083	595,876	99,760
Bank Interest.....	19	Intérêt bancaire.....	19	2,893,610	3,148,720	405,849
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	42,832	96,219	5,034
Income from Trusts.....	21	Revenu de fiducies.....	21	65,458	37,475	8,530
Annuity Income.....	22	Revenu de rentes.....	22	29,118	137,208	4,329
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	123,659	52,942	13,502
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	43,870	38,931	4,977
Net Rental Income.....	25	Revenu net de location.....	25	282,523	346,810	31,047
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	223,256	94,077	16,515
Miscellaneous Income.....	27	Revenus divers.....	27	917,621	1,415,338	97,256
Total Income Assessed.....	28	Total du revenu imposé.....	28	5,641,702	124,675,966	726,108
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	5,640,083	20,052,681	725,732
Age Exemption.....	30	Exemption en raison d'âge.....	30	55,913	124,118	10,219
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	1,343,834	3,630,783	115,368
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	1,793,576	2,367,499	158,783
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	35,518	49,242	4,151
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	5,640,083	26,224,322	725,732
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	5,568,212	1,217,407	717,373
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	5,361,952	1,209,398	718,637
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	1,389,577	1,176,357	443,373
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	1,095,051	2,237,278	144,435
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	291,600	279,497	47,903
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	3,078,529	1,730,925	430,780
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	80,388	70,751	16,783
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	1,975,782	430,105	509,454
Education Deduction.....	43	Déduction relative aux études.....	43	263,492	87,729	50,242
Tuition Fees.....	44	Frais de scolarité.....	44	291,727	120,975	80,988
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	193,490	204,529	67,540
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	5,576,435	2,314,620	724,870
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	210,967	740,387	7,924
Disability Deduction.....	48	Déduction pour invalidité.....	48	8,011	17,401	2,001
Standard Deductions.....	49	Déductions uniformes.....	49	4,940,193	493,371	618,035
Medical Claims.....	50	Réclamations de frais médicaux.....	50	113,718	85,381	20,445
Charitable Donations.....	51	Dons de charité.....	51	637,191	459,109	97,609
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	190,500	145,304	16,859
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	9,453	53,963	810
Other Deductions.....	54	Autres déductions.....	54	996,093	1,080,972	112,593
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	5,641,494	14,155,459	726,108
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	5,641,702	83,513,248	726,108
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	5,604,487	14,849,216	721,292
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	4,236,792	5,931,371	502,019
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	5,641,702	20,780,587	726,108
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	4,244,597	933,714	502,715
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	5,641,685	15,912,281	726,108
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	399,484	245,042	26,166
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	15,657	7,234	999
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	506,718	248,405	124,887

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



# DECLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Teachers & Professors Instituteurs et professeurs		Fed. Government Employees Employés du gouvernement fédéral		Prov. Government Employees Employés de gouvernements provinciaux		Mun. Government Employees Employés de gouvernements municipaux		Armed Forces Forces Armées		P O S I T I O N
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
292,410		310,730		461,666		461,735		79,191		1
292,410		310,730		461,666		461,735		79,191		2
	\$		\$		\$		\$		\$	3
292,410	8,879,337	310,730	7,874,137	461,665	11,139,134	461,735	10,661,488	79,191	1,855,609	4
1,008	3,570	1,257	1,584	894	2,738	1,164	3,018	110	147	5
4,566	3,785	3,248	3,236	4,828	4,103	11,644	13,899	400	81	6
113,451	67,369	104,645	56,823	166,707	98,365	167,227	96,494	35,130	19,052	7
22,900	49,514	34,341	79,148	64,643	159,406	62,674	121,550	3,375	7,733	8
844	1,327	1,484	2,002	3,162	5,468	3,543	6,838			9
4,445	8,321	5,337	9,424	8,354	16,586	10,217	20,039	136	144	10
4,729	24,711	16,370	94,799	11,621	61,256	10,297	42,319	1,940	7,988	11
11,819	28,171	7,223	9,022	12,403	17,873	12,298	8,563	980	1,788	12
13,502	13,717	2,659	2,834	5,101	10,256	3,442	3,956	336	1,069	13
693	475	829	5	1,032	913	1,826	1,650			14
6,336	16,588	3,480	6,043	10,000	25,488	6,751	13,995	210	903	15
279	355	309	285	520	57	149	142	15	8	16
28,506	38,924	15,833	16,227	23,284	21,814	17,682	15,985	2,742	1,960	17
49,813	64,100	65,091	59,051	78,533	67,736	62,990	61,552	12,437	7,611	18
207,598	257,756	178,211	183,574	266,609	278,084	258,909	281,741	30,914	17,262	19
4,815	8,805	2,510	3,810	3,942	8,503	4,130	10,109	376	400	20
5,443	6,301	3,394	3,970	8,051	4,944	5,788	3,206	1,694	431	21
2,070	6,409	1,570	2,736	2,600	5,638	2,710	7,885	90	354	22
10,607	2,095	7,224	772	13,445	2,118	9,484	709	1,108	89	23
4,506	3,030	2,176	2,008	2,510	1,165	2,270	760	818	35	24
23,445	49,862	17,314	21,612	25,225	31,699	27,830	28,449	2,986	2,117	25
18,241	4,874	12,405	95	17,255	4,751	13,566	7,594	2,420	600	26
51,034	80,330	51,099	73,876	62,812	89,203	69,085	97,078	6,822	13,443	27
292,410	9,429,769	310,730	8,432,955	461,666	11,907,177	461,735	11,407,003	79,191	1,929,214	28
292,310	1,038,857	310,511	1,104,698	461,644	1,642,420	461,712	1,642,994	79,191	281,843	29
1,009	2,238	1,675	3,719	3,504	7,779	3,620	8,036			30
63,205	167,439	77,608	207,989	119,733	323,426	115,089	307,246	27,005	74,586	31
110,925	155,074	101,443	133,466	159,368	222,473	162,912	218,216	35,568	47,068	32
1,170	1,618	1,640	2,165	2,370	3,466	1,381	1,930	108	118	33
292,310	1,365,226	310,511	1,452,036	461,644	2,199,564	461,712	2,178,423	79,191	403,615	34
291,731	74,947	309,848	77,327	458,961	112,221	459,287	110,716	79,062	19,188	35
291,343	81,076	308,814	83,007	453,691	118,254	459,472	118,766	79,173	21,116	36
275,850	501,508	284,331	461,284	376,779	523,911	374,380	520,744	76,805	111,855	37
102,841	130,199	69,887	102,662	97,577	142,008	88,152	123,989	16,210	15,657	38
25,495	24,945	26,096	25,100	32,341	31,340	22,622	21,862	8,709	8,175	39
213,741	133,042	196,373	112,081	287,993	162,912	273,003	158,411	35,862	16,402	40
4,016	3,866	15,858	14,928	11,365	10,706	10,460	9,406	1,690	1,597	41
275,160	93,393	253,172	52,923	390,834	85,096	373,927	91,674	7,933	1,010	42
40,856	11,211	22,297	8,050	34,343	12,134	31,705	10,791	3,732	1,407	43
68,322	23,295	24,868	10,141	41,346	16,879	39,105	14,080	2,352	811	44
29,097	34,962	17,149	17,586	25,072	27,503	19,734	21,092	1,245	1,182	45
291,980	140,562	310,389	145,614	460,927	211,885	461,127	209,475	79,169	36,236	46
4,090	5,290	1,380	1,886	4,088	5,639	14,749	13,023	427	1,016	47
360	790	700	1,553	1,266	2,687	970	2,560	201	446	48
207,654	20,722	252,651	25,251	387,022	38,674	392,043	39,203	72,744	7,272	49
8,031	9,306	9,286	8,489	8,814	6,067	11,945	8,655	1,368	685	50
82,180	71,055	54,960	36,803	70,786	49,006	63,029	40,282	6,132	3,000	51
14,146	8,870	13,539	10,853	20,451	14,276	18,672	16,706	3,360	1,977	52
1,092	3,334	390	1,032	671	2,478	449	2,432	20	97	53
78,203	74,838	77,873	63,585	103,275	79,538	79,236	60,372	16,112	13,452	54
292,410	1,447,214	310,730	1,260,154	461,666	1,653,215	461,735	1,594,239	79,191	262,581	55
292,410	6,611,010	310,730	5,715,469	461,666	8,048,429	461,735	7,632,130	79,191	1,262,009	56
292,139	1,266,627	309,710	1,046,254	459,276	1,452,362	460,490	1,341,764	79,180	227,651	57
236,129	504,352	241,657	428,792	350,637	550,147	325,571	462,279	63,493	94,827	58
292,410	1,770,979	310,730	1,475,046	461,666	2,002,509	461,735	1,804,043	79,191	322,478	59
237,288	60,822	244,675	61,130	351,712	86,046	327,229	78,386	69,829	17,059	60
292,410	1,332,539	310,730	1,111,840	461,666	1,559,497	461,735	1,448,620	79,191	237,151	61
28,416	8,823	15,764	3,678	22,978	4,940	17,452	3,623	2,732	444	62
1,310	547	690	252	2,430	1,014	1,120	364	57	12	63
21,779	9,067	23,191	10,324	36,218	15,957	37,224	17,871	1,494	670	64

## TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

			Unclassified Employees <i>Employés non classés</i>		TOTAL EMPLOYEES <i>TOTAL, EMPLOYÉS</i>	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
ITEM		POSTE				
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	267,638	8,241,180	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	267,638	8,241,180	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	261,518	3,770,704	8,208,971
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,899	52,961	259,558
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	16,856	117,518	255,474
Family Allowance.....	7	Allocations Familiales.....	7	57,173	31,179	2,684,686
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	71,983	165,603	1,864,468
Old Age Pension.....	9	Pension de vieillesse.....	9	3,319	8,461	74,051
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	10,278	27,244	173,610
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	4,640	16,355	145,873
Net Business Income.....	12	Revenu net d'entreprise.....	12	5,279	5,469	197,730
Net Professional Income.....	13	Revenu net de professions.....	13	3,198	7,798	69,112
Net Commission Income.....	14	Revenu net de commissions.....	14	946	627	34,307
Net Farming Income.....	15	Revenu net d'agriculture.....	15	3,353	2,676	94,769
Net Fishing Income.....	16	Revenu net de pêche.....	16	419	302	6,736
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	12,435	29,487	535,103
Bond Interest.....	18	Intérêt obligataire.....	18	27,787	30,617	1,014,494
Bank Interest.....	19	Intérêt bancaire.....	19	138,724	147,016	4,380,424
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	3,042	7,461	66,676
Income from Trusts.....	21	Revenu de fiducies.....	21	2,265	2,159	100,623
Annuity Income.....	22	Revenu de rentes.....	22	1,534	7,610	44,020
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	4,621	1,248	183,650
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	1,755	1,583	62,885
Net Rental Income.....	25	Revenu net de location.....	25	11,954	16,129	422,324
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	10,035	4,956	313,696
Miscellaneous Income.....	27	Revenus divers.....	27	28,935	53,891	1,284,664
Total Income Assessed.....	28	Total du revenu imposé.....	28	267,638	4,460,503	8,241,180
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	267,285	948,900	8,238,468
Age Exemption.....	30	Exemption en raison d'âge.....	30	3,647	8,094	79,587
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	40,938	108,722	1,902,780
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	52,294	66,972	2,574,869
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge....	33	528	382	46,867
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	267,285	1,133,070	8,238,468
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	249,279	45,382	8,133,753
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	226,973	42,694	7,900,055
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	36,027	37,276	3,257,122
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	46,143	96,878	1,660,300
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	15,824	15,292	470,590
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	143,412	82,196	4,659,693
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	4,760	4,391	145,317
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	63,214	12,112	3,849,476
Education Deduction.....	43	Déduction relative aux études.....	43	12,214	3,487	458,881
Tuition Fees.....	44	Frais de scolarité.....	44	21,684	9,224	570,392
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	11,938	12,657	365,265
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	260,322	91,086	8,165,219
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	10,276	20,069	253,898
Disability Deduction.....	48	Déduction pour invalidité.....	48	837	1,799	14,345
Standard Deductions.....	49	Déductions uniformes.....	49	239,644	23,894	7,109,986
Medical Claims.....	50	Réclamations de frais médicaux.....	50	8,145	5,419	181,752
Charitable Donations.....	51	Dons de charité.....	51	22,850	12,927	1,034,737
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	6,231	4,915	283,762
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	326	1,787	13,214
Other Deductions.....	54	Autres déductions.....	54	30,436	32,585	1,493,821
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	267,546	556,071	8,240,880
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	267,638	2,751,787	8,241,180
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	263,002	434,289	8,189,576
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	160,000	137,763	6,116,298
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	267,638	572,052	8,241,180
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	152,400	27,110	6,130,445
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	267,638	490,021	8,241,163
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	12,405	6,678	525,397
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	637	312	22,898
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	32,949	15,829	784,460

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TOTAL FARMERS TOTAL, CULTIVATEURS		TOTAL FISHERMEN TOTAL, PÊCHEURS		Self Employed Accountants Comptables à leur compte		Self Employed Medical Doctors and Surgeons Médecins et chirurgiens à leur compte		Self Employed Dentists Dentistes à leur compte		P O T E T M F
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
142,344		28,600		9,127		30,091		7,981		1
142,344		28,600		9,127		30,091		7,981		2
	\$		\$		\$		\$		\$	3
36,690	383,084	7,564	21,851	1,792	14,820	7,328	117,831	1,430	12,066	4
1,144	6,537	45	53	70	14	27	464			5
1,207	1,437	316	146	52	293	520	895	57	575	6
56,381	39,215	12,505	8,509	4,809	2,941	16,269	11,606	3,862	2,433	7
6,048	16,252	25,202	90,280	91	431	36	79	50	24	8
18,099	49,238	313	814	470	1,245	1,783	4,813	287	764	9
18,707	41,719	354	719	562	1,648	1,818	5,493	274	869	10
1,948	8,309	208	859	296	1,307	710	5,282	64	439	11
5,770	19,434	412	500	1,304	11,497	4,126	36,191	997	7,911	12
444	4,719			9,125	411,222	30,091	2,133,620	7,981	526,111	13
1,064	4,627	86	41	100	41	70	207	30	140	14
141,974	2,067,240	242	3,028	227	732	1,196	6,141	275	462	15
135	410	28,539	297,775							16
19,684	50,163	886	3,224	3,085	11,916	11,294	43,044	2,666	10,437	17
19,598	50,699	549	1,155	2,317	4,821	6,561	17,242	1,883	4,470	18
118,429	508,735	12,625	20,008	7,388	16,704	25,919	76,472	6,626	18,523	19
4,924	16,425	68	189	548	1,714	833	2,641	220	1,451	20
6,993	25,583	82	48	334	224	8,315	2,265	310	129	21
8,319	42,804	29	173	725	3,723	2,167	14,576	467	3,225	22
16,693	21,412	874	667	552	642	2,875	1,518	520	755	23
1,620	870	90	82	563	547	2,378	3,545	510	407	24
7,761	12,090	471	766	2,036	19,528	8,675	140,019	2,135	36,334	25
31,463	120,657	475	1,245	2,561	1,896	7,434	9,016	1,812	555	26
22,114	43,959	4,799	4,283	1,648	8,832	6,238	23,516	1,352	6,105	27
142,344	3,535,619	28,600	448,892	9,127	453,299	30,091	2,291,760	7,981	544,769	28
142,165	506,099	28,598	101,786	9,123	32,461	30,067	106,809	7,977	28,368	29
18,414	40,878	315	699	470	1,050	1,876	4,165	340	755	30
46,818	120,935	8,121	22,259	2,818	7,228	6,355	16,524	1,218	3,120	31
57,099	91,702	12,067	18,510	4,974	7,616	17,522	29,766	4,034	6,035	32
207	188	109	124	26	31	470	717	29	38	33
142,165	759,801	28,598	143,378	9,123	48,386	30,067	157,980	7,977	38,316	34
117,736	44,048	25,612	6,739	8,722	4,109	28,416	14,033	7,732	3,950	35
26,730	3,901	27,647	2,693	834	71	4,793	851	900	82	36
5,463	5,557	360	70	220	665	2,380	5,375	140	312	37
36,655	120,896	2,649	5,710	5,831	26,745	23,982	122,551	6,069	30,633	38
3,168	3,161	452	423	187	187	2,298	2,297	700	700	39
123,292	96,976	12,886	7,243	7,425	5,863	26,432	21,439	6,618	5,252	40
4,548	3,875	201	199	436	401	1,405	1,327	270	240	41
9,550	1,537	9,092	951	786	250	3,005	2,129	470	280	42
7,275	2,646	713	216	1,183	559	4,405	2,224	863	385	43
1,550	759	196	66	416	142	1,270	446	505	199	44
440	399	197	149	170	170	1,550	2,361	120	186	45
33,636	8,673	7,070	653	1,577	303	6,313	1,727	1,370	226	46
758	1,658	50	24			15	20			47
403	894	84	186	10	22	70	150			48
88,195	8,819	24,924	2,492	3,989	398	13,486	1,343	4,103	410	49
6,184	3,851	363	172	609	775	833	2,258	70	136	50
52,419	51,700	3,572	1,815	5,029	8,608	16,330	27,895	3,873	6,739	51
17,015	16,906	818	577	1,380	834	2,547	1,993	462	386	52
343	2,393	60	128	249	2,982	369	4,438	144	2,544	53
15,262	28,232	4,934	3,752	5,424	26,264	15,211	82,781	4,212	20,044	54
142,212	406,883	28,600	34,260	9,124	79,352	30,087	297,640	7,979	72,721	55
142,344	2,340,148	28,600	270,475	9,127	312,189	30,091	1,757,533	7,981	412,272	56
105,707	300,567	22,191	36,439	8,989	75,318	30,064	475,670	7,972	110,127	57
127,558	211,898	27,037	24,215	7,183	28,355	21,183	178,280	5,991	42,911	58
142,344	512,465	28,600	60,654	9,127	103,672	30,091	653,949	7,981	153,038	59
108,948	40,608	24,173	6,412	6,637	3,116	20,000	9,913	5,830	2,987	60
142,338	468,184	28,600	48,396	9,127	73,620	30,091	457,669	7,981	104,996	61
18,145	11,017	836	594	3,023	2,680	11,052	9,569	2,651	2,352	62
84,755	138,022	4,919	5,713	420	92	2,400	792	485	147	63
6,056	3,792	1,399	1,044	124	43	230	117			64



TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Self Employed Lawyers & Notaries <i>Avocats et notaires à leur compte</i>		Self Employed Engineers and Architects <i>Ingénieurs et architectes à leur compte</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	15,590	3,916
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	15,590	3,916
Sources of Income.....		Sources de revenu.....			
Wages and Salaries.....	4	Salaires et traitements.....	4	3,308	\$ 35,098
Commissions from Employment.....	5	Commissions d'emplois.....	5	70	511
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	80	212
Family Allowance.....	7	Allocations Familiales.....	7	7,988	5,421
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	24	56
Old Age Pension.....	9	Pension de vieillesse.....	9	675	1,740
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	674	1,963
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	150	1,265
Net Business Income.....	12	Revenu net d'entreprise.....	12	2,218	22,933-
Net Professional Income.....	13	Revenu net de professions.....	13	15,583	878,460
Net Commission Income.....	14	Revenu net de commissions.....	14	188	231
Net Farming Income.....	15	Revenu net d'agriculture.....	15	420	39-
Net Fishing Income.....	16	Revenu net de pêche.....	16		
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	5,266	37,074
Bond Interest.....	18	Intérêt obligataire.....	18	2,849	6,556
Bank Interest.....	19	Intérêt bancaire.....	19	11,811	32,804
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	680	3,007
Income from Trusts.....	21	Revenu de fiducies.....	21	775	1,394
Annuity Income.....	22	Revenu de rentes.....	22	735	8,004
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	1,203	2,419
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	830	2,832
Net Rental Income.....	25	Revenu net de location.....	25	4,439	56,724-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	3,870	9,717
Miscellaneous Income.....	27	Revenus divers.....	27	3,454	19,594
Total Income Assessed.....	28	Total du revenu imposé.....	28	15,590	968,657
Personal Exemptions.....		Exemptions personnelles.....			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	15,588	55,492
Age Exemption.....	30	Exemption en raison d'âge.....	30	687	1,525
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	3,873	10,116
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	8,416	13,820
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	48	36
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	15,588	80,990
Deductions.....		Déductions.....			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	14,995	7,328
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	1,376	145
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	560	1,222
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	9,623	44,016
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	826	826
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	11,874	8,915
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	310	293
Education Deduction.....	42	Cotisations syndicales et prof.....	42	1,086	410
Tuition Fees.....	43	Déduction relative aux études.....	43	1,594	711
Child Care Expenses.....	44	Frais de scolarité.....	44	334	160
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	207	343
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	2,647	525
Disability Deduction.....	47	Autres frais professionnels.....	47	50	250
Standard Deductions.....	48	Déduction pour invalidité.....	48	30	60
Medical Claims.....	49	Déductions uniformes.....	49	7,773	777
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	490	883
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	7,632	13,549
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	1,237	859
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	273	3,956
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	7,403	56,429
	55	Total des déductions (Postes 35 à 54).....	55	15,590	141,657
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	15,590	697,810
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	15,508	183,212
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	11,395	69,652
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	15,590	252,865
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	10,931	5,368
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	15,590	171,861
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	5,162	8,304
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	820	272
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	118	63

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Self Employed Entertainers and Artists Artistes, athlètes, etc. à leur compte		Other Self-Employed Professionals Autres professions libérales à leur compte		TOTAL SELF-EMPLOYED PROFESSIONALS TOTAL, PROFESSIONS À LEUR COMPTE		TOTAL SELF-EMPLOYED SALESMEN TOTAL, VENDEURS À LEUR COMPTE		Forestry Operators Exploitants forestiers		P O T E S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
8,938		34,322		109,965		17,447		4,782		1
8,938		34,322		109,965		17,447		4,782		2
	\$		\$		\$		\$		\$	3
2,756	18,185	9,582	73,207	27,101	283,718	4,132	21,170	3,322	35,340	4
88	89	406	2,867	664	3,944	1,586	9,630			5
115	93	170	698	1,025	2,884	93	65	44	103	6
1,737	976	11,390	6,857	47,871	31,281	6,540	3,798	2,946	2,141	7
496	945	1,588	3,531	2,375	5,569	988	2,581	2,545	11,117	8
347	683	1,549	4,314	5,374	14,172	1,330	3,603	33	76	9
359	781	1,679	4,713	5,612	16,163	1,478	4,242	57	117	10
307	1,822	1,186	10,630	2,903	22,452	993	4,414			11
354	247	1,902	11,062	11,098	93,664	668	270	4,717	39,574	12
8,934	120,466	34,274	737,319	109,904	4,948,528	100	292			13
		215	2,396	612	3,019	17,436	301,381	49	31	14
10	29	877	4,038	3,071	11,402	378	674	179	172	15
				19	6	19	2			16
910	1,550	5,825	29,576	30,070	142,554	2,426	7,044	89	600	17
909	1,449	4,195	8,803	19,580	44,594	2,617	6,330	187	185	18
5,671	8,882	23,327	40,627	83,577	204,170	10,563	21,258	2,119	3,312	19
190	938	777	2,443	3,350	12,677	394	727	14	37	20
46	13	651	1,098	10,600	5,288	446	414	40	6	21
260	2,386	1,216	7,585	5,725	40,140	880	3,432			22
171	137	1,095	1,213	6,613	7,322	695	144	94	25	23
231	321	1,028	1,922	5,792	10,008	295	182	20	1	24
666	947	4,631	24,728	23,389	287,767	1,808	6,079	87	2	25
590	311	4,118	7,784	21,122	30,701	1,879	1,483	246	310	26
1,458	3,564	5,561	18,873	20,442	82,881	4,838	10,921	1,056	1,729	27
8,938	162,367	34,322	926,554	109,965	5,519,222	17,447	396,083	4,782	94,706	28
8,786	31,064	34,210	121,515	109,653	389,511	17,436	62,059	4,782	17,024	29
347	770	1,566	3,473	5,550	12,318	1,433	3,181	33	73	30
1,291	3,348	5,839	14,638	22,315	57,091	4,450	11,818	2,088	5,741	31
1,726	2,176	10,983	16,052	49,785	78,368	6,696	9,103	2,981	4,475	32
		77	96	669	938	115	193			33
8,786	37,360	34,210	155,773	109,653	538,226	17,436	86,354	4,782	27,313	34
8,426	2,721	30,013	11,529	101,969	45,287	16,086	6,026	4,613	1,313	35
2,352	215	7,073	610	18,120	2,076	3,418	301	3,079	362	36
400	302	1,260	1,857	5,117	9,907	435	330	103	29	37
3,850	9,129	13,014	45,667	64,449	287,244	6,973	21,717	683	1,682	38
667	665	2,027	1,894	6,983	6,847	506	467	120	80	39
5,844	3,600	23,751	16,137	85,068	63,528	10,995	7,131	2,164	1,290	40
316	250	1,404	1,333	4,399	4,069	1,052	970			41
2,101	624	4,551	903	12,823	4,758	773	106	1,463	202	42
413	153	2,122	734	11,130	5,010	1,119	446	139	54	43
341	125	2,121	901	5,192	2,039	545	293	97	40	44
289	231	1,597	1,551	3,935	4,841	270	211			45
2,395	419	9,090	1,712	24,115	5,117	3,448	583	3,282	939	46
12	59	100	292	186	636	289	948	251	432	47
30	71	112	249	299	661	70	144			48
6,932	687	25,359	2,529	64,079	6,386	13,096	1,309	4,373	437	49
691	394	2,064	1,642	5,195	6,434	606	384	72	70	50
1,516	903	7,846	10,370	43,523	69,635	4,092	4,425	383	292	51
244	163	1,442	1,314	7,542	5,755	1,006	1,057	320	153	52
92	635	255	2,689	1,417	17,727	69	299	11	22	53
1,375	2,151	9,716	31,632	44,776	224,102	4,085	6,662	708	384	54
8,844	23,497	34,233	135,543	109,761	772,062	17,442	53,810	4,782	7,788	55
8,938	99,628	34,313	615,454	109,956	4,012,691	17,447	253,478	4,782	59,311	56
8,744	17,313	33,779	124,385	108,962	1,015,616	17,204	45,195	4,391	8,895	57
6,180	5,883	27,946	50,120	83,022	386,049	12,705	17,373	2,405	2,732	58
8,938	23,196	34,322	174,505	109,965	1,401,665	17,447	62,568	4,782	11,627	59
6,176	1,920	25,167	9,514	77,651	34,107	12,038	4,526	2,400	844	60
8,938	18,803	34,311	125,972	109,953	979,323	17,447	48,816	4,782	10,992	61
873	351	5,743	6,634	29,522	31,921	2,426	1,597	89	136	62
		429	166	4,617	1,569	140	162	359	681	63
337	157	2,591	1,296	3,413	1,682	594	346	14	7	64



## TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Manufacturers Fabricants		Proprietors of Construction Businesses Propriétaires, entreprises de construction	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	7,390	49,094
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	7,390	49,094
Sources of Income		Sources de revenu			
Wages and Salaries.....	4	Salaires et traitements.....	4	1,522	13,260
Commissions from Employment.....	5	Commissions d'emplois.....	5	121	360
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	57	47
Family Allowance.....	7	Allocations Familiales.....	7	2,706	1,625
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	388	1,178
Old Age Pension.....	9	Pension de vieillesse.....	9	541	1,169
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	561	1,125
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	152	666
Net Business Income.....	12	Revenu net d'entreprise.....	12	7,390	90,266
Net Professional Income.....	13	Revenu net de professions.....	13	60	301
Net Commission Income.....	14	Revenu net de commissions.....	14	10	1
Net Farming Income.....	15	Revenu net d'agriculture.....	15	218	264
Net Fishing Income.....	16	Revenu net de pêche.....	16	36	93
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	393	1,670
Bond Interest.....	18	Intérêt obligataire.....	18	945	1,151
Bank Interest.....	19	Intérêt bancaire.....	19	4,409	10,088
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	127	291
Income from Trusts.....	21	Revenu de fiducies.....	21	112	72
Annuity Income.....	22	Revenu de rentes.....	22	115	758
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	151	32
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	84	103
Net Rental Income.....	25	Revenu net de location.....	25	831	1,124
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	562	1,533
Miscellaneous Income.....	27	Revenus divers.....	27	774	1,100
Total Income Assessed.....	28	Total du revenu imposé.....	28	7,390	127,750
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	7,378	26,256
Age Exemption.....	30	Exemption en raison d'âge.....	30	550	1,221
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	1,766	4,423
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	2,703	3,738
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	101	114
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	7,378	35,752
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	7,016	2,355
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	1,129	113
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	84	26
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	1,635	3,580
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	175	175
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	4,582	3,336
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	202	164
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	294	40
Education Deduction.....	43	Déduction relative aux études.....	43	247	60
Tuition Fees.....	44	Frais de scolarité.....	44	103	98
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	89	48
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	1,332	307
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	40	71
Disability Deduction.....	48	Déduction pour invalidité.....	48		
Standard Deductions.....	49	Déductions uniformes.....	49	5,885	588
Medical Claims.....	50	Réclamations de frais médicaux.....	50	374	266
Charitable Donations.....	51	Dons de charité.....	51	1,393	916
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	608	525
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53		
Other Deductions.....	54	Autres déductions.....	54	1,094	2,804
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	7,381	15,533
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	7,390	75,511
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	6,891	11,262
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	5,708	5,031
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	7,390	16,292
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	5,556	1,846
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	7,390	13,518
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	391	378
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	481	629
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	522	348

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Public Utility Operators		Wholesale Traders		Retail Traders		Insurance Agency Operators		Real Estate Agency Operators		P O T E T M I
Exploitants de services d'utilité publique		Commerçants de gros		Commerçants de détail		Courtiers d'assurance		Courtiers en immeuble		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
33,006		5,830		79,891		1,409		1,419		1
33,006		5,830		79,891		1,409		1,419		2
	\$		\$		\$		\$		\$	3
9,979	90,783	2,092	52,017	22,214	276,833	240	1,647	719	16,359	4
192	500	309	11,188	1,258	9,311	67	464	127	1,471	5
314	819	23	64	637	1,122					6
13,466	8,705	2,238	1,495	33,708	20,832	553	318	422	303	7
2,940	7,626	226	674	4,437	11,558	21	16	13	67	8
1,408	3,796	441	1,198	4,244	10,905	144	395	187	438	9
1,759	3,865	476	1,323	5,412	13,252	146	469	106	198	10
535	3,582	80	456	1,422	8,200	90	450	58	329	11
32,801	396,138	5,765	47,119	79,666	919,321	1,409	36,099	1,419	11,441	12
59	111	163	11,618	677	7,740			137	4,936	13
75	257	62	3,051	1,190	4,081			39	15	14
1,611	2,314	326	1,062	1,919	2,231	50	362	130	856	15
186	653	65	29	121	665					16
1,386	6,255	954	8,644	7,028	25,106	283	830	155	4,634	17
2,086	3,604	990	1,905	9,287	15,702	170	298	276	504	18
18,403	37,275	4,331	17,923	54,261	134,194	953	3,791	1,212	6,063	19
369	1,073	204	739	3,448	11,594	34	119	416	2,525	20
424	204	247	376	1,161	893	40	6			21
159	1,633	243	3,759	1,432	5,735	124	346	85	887	22
1,008	1,150	223	762	2,214	1,703	60	56	38	230	23
289	230	190	1,672	886	1,334	20	48	21	88	24
2,409	133	1,076	5,726	14,017	13,239	279	1,006	546	624	25
2,045	5,881	942	16,616	6,103	16,622	159	33	422	1,136	26
5,626	9,576	963	3,652	13,462	24,502	333	611	459	1,558	27
33,006	581,266	5,830	181,616	79,891	1,536,675	1,409	45,350	1,419	51,719	28
32,982	117,402	5,824	20,731	79,853	284,164	1,395	4,966	1,417	5,040	29
1,422	3,157	519	1,152	4,519	10,032	144	320	187	415	30
10,102	26,862	1,465	3,550	20,158	52,519	332	723	235	671	31
13,822	19,887	2,228	3,305	33,744	47,743	693	986	449	761	32
48	56			264	312					33
32,982	167,365	5,824	28,741	79,853	394,771	1,395	6,995	1,417	6,888	34
31,162	10,438	5,327	1,859	74,665	25,756	1,260	592	1,163	390	35
8,640	1,024	1,654	338	16,840	2,713	148	13	469	89	36
1,362	1,135	613	1,161	4,309	4,658	64	39	114	216	37
6,544	13,626	1,878	5,990	22,360	54,219	629	2,438	558	1,667	38
435	429	149	149	1,676	1,664	51	51			39
19,027	11,752	4,288	3,206	55,395	38,848	1,021	803	1,235	1,014	40
470	424	100	98	1,713	1,576	141	140	50	48	41
3,976	739	585	158	6,750	1,308	60	8	201	27	42
1,266	431	386	156	3,981	1,712	240	119	51	19	43
357	246	119	20	1,378	665	70	24	22	4	44
364	447	103	89	1,517	1,650	34	68			45
9,638	2,102	1,905	680	21,230	6,158	180	21	670	221	46
176	265	166	1,071	586	2,383			98	783	47
				57	127	31	69	37	82	48
28,624	2,862	4,276	428	65,089	6,506	988	99	853	85	49
883	459	327	289	2,633	1,651	100	117	101	36	50
3,815	3,281	1,415	1,711	13,600	11,108	341	271	535	892	51
2,089	1,648	498	664	5,379	4,376	83	136	133	110	52
25	867	21	134	193	945	30	89	10	454	53
3,591	4,212	1,489	15,169	8,965	14,640	316	1,541	568	1,952	54
33,001	56,396	5,824	33,375	79,864	182,664	1,396	6,639	1,417	8,096	55
33,006	355,868	5,830	108,751	79,891	951,611	1,409	31,154	1,419	34,096	56
30,702	53,729	5,587	24,332	77,711	155,329	1,409	6,211	1,379	7,418	57
25,505	23,584	4,264	10,561	51,033	53,855	718	1,694	1,287	3,281	58
33,006	77,313	5,830	34,893	79,891	209,183	1,409	7,905	1,419	10,700	59
25,139	8,572	3,993	1,348	48,266	16,253	622	293	1,053	352	60
33,006	64,767	5,830	22,470	79,890	173,733	1,409	6,501	1,419	6,990	61
1,337	1,418	945	1,904	6,868	5,670	283	188	146	678	62
2,034	3,240	300	278	1,083	818	35	87	53	45	63
1,935	1,071	189	108	8,322	4,646	29	6	73	37	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

			Proprietors Other Financial Businesses Propriétaires, autres entreprises financières		Recreational Services Operators Exploitants, services récréatifs	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	2,158	4,193	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	2,158	4,193	
Sources of Income			Sources de revenu			
Wages and Salaries.....	4	Salaires et traitements.....	4	861	27,832	1,860
Commissions from Employment.....	5	Commissions d'emplois.....	5	214	6,366	26
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	26	812	73
Family Allowance.....	7	Allocations Familiales.....	7	640	384	868
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	167	435	416
Old Age Pension.....	9	Pension de vieillesse.....	9	282	749	296
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	281	712	382
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	147	2,838	180
Net Business Income.....	12	Revenu net d'entreprise.....	12	2,157	18,606	4,193
Net Professional Income.....	13	Revenu net de professions.....	13	118	3,903	60
Net Commission Income.....	14	Revenu net de commissions.....	14	50	3,551	18
Net Farming Income.....	15	Revenu net d'agriculture.....	15	37	89	60
Net Fishing Income.....	16	Revenu net de pêche.....	16			15
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	472	8,660	369
Bond Interest.....	18	Intérêt obligataire.....	18	253	773	219
Bank Interest.....	19	Intérêt bancaire.....	19	1,295	6,592	2,872
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	257	1,811	231
Income from Trusts.....	21	Revenu de fiducies.....	21	106	157	20
Annuity Income.....	22	Revenu de rentes.....	22	208	4,715	64
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	90	265	148
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	119	634	18
Net Rental Income.....	25	Revenu net de location.....	25	425	6,705	359
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	794	5,181	336
Miscellaneous Income.....	27	Revenus divers.....	27	256	2,710	575
Total Income Assessed.....	28	Total du revenu imposé.....	28	2,158	90,889	4,193
Personal Exemptions			Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	1,758	6,250	4,122
Age Exemption.....	30	Exemption en raison d'âge.....	30	283	628	296
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	406	980	773
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	603	873	856
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge....	33	20	21	48
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	1,758	8,752	4,122
Deductions			Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	1,392	456	3,747
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	548	123	1,582
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	255	436	288
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	854	2,846	888
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	39	39	191
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	1,300	1,159	2,899
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	238	230	184
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	323	70	548
Education Deduction.....	43	Déduction relative aux études.....	43	83	23	226
Tuition Fees.....	44	Frais de scolarité.....	44	63	16	50
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	60	55	106
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	890	363	1,823
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	197	532	20
Disability Deduction.....	48	Déduction pour invalidité.....	48			
Standard Deductions.....	49	Déductions uniformes.....	49	1,054	105	3,429
Medical Claims.....	50	Réclamations de frais médicaux.....	50	54	116	249
Charitable Donations.....	51	Dons de charité.....	51	704	1,636	510
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	51	62	103
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53			
Other Deductions.....	54	Autres déductions.....	54	824	7,075	468
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	1,759	15,727	4,124
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	2,158	61,580	4,193
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	2,136	15,104	4,073
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	1,854	6,846	3,525
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	2,158	21,950	4,193
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	1,258	407	3,314
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	2,158	13,960	4,193
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	472	1,963	321
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	60	38	128
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	30	12	243

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Business Services Operators Exploitants, services commerciaux		Other Service Operators Exploitants, autres services		Other Business Proprietors Propriétaires, autres entreprises		TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES		Investors Portefeunistes		P O T E N T I A L E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
4,781		73,965		7,143		275,061		714,439		1
4,781		73,965		7,143		275,061		714,439		2
	\$		\$		\$		\$		\$	3
1,558	11,938	17,897	205,454	2,073	47,132	76,209	892,821	210,910	2,387,825	4
96	814	480	3,408	79	2,123	3,216	36,759	7,460	57,849	5
		1,122	2,319	20	1,519	2,760	7,796	4,986	14,897	6
872	528	27,166	16,468	2,080	1,094	112,258	70,050	64,149	36,292	7
358	775	3,776	9,347	447	1,277	19,524	57,321	35,565	103,079	8
130	369	2,932	8,145	245	700	12,184	32,210	364,743	1,006,604	9
236	622	3,870	9,408	331	833	15,086	37,071	276,744	567,495	10
180	642	1,245	5,846	108	924	4,663	25,776	143,442	609,577	11
4,781	59,039	73,774	891,042	7,143	71,317	274,190	3,263,057	26,367	31,778	12
70	127	367	8,842	302	15,094	2,124	53,833	11,725	77,380	13
26	9	612	1,264	70	269	2,481	13,021	7,184	12,694	14
138	76	1,264	3,577	280	11,125	7,634	15,020	28,169	8,874	15
		104	183			604	1,360	810	857	16
549	1,383	5,771	30,912	723	14,895	19,862	114,715	275,287	6,218,624	17
725	1,221	7,864	12,487	392	719	27,253	45,431	341,209	1,523,122	18
3,179	5,519	46,267	95,556	3,479	10,362	170,375	389,285	689,695	6,872,409	19
240	501	2,422	9,274	207	497	9,148	35,037	88,440	483,528	20
71	29	1,030	834	195	396	3,703	3,351	57,547	433,498	21
110	257	1,297	11,144	318	14,279	4,592	48,598	112,003	871,364	22
125	122	1,888	1,681	320	836	7,547	7,710	67,829	152,771	23
72	52	733	2,346	138	1,025	2,839	8,723	37,432	188,468	24
248	758	9,741	1,291	655	2,233	36,870	699	83,823	88,110	25
221	399	6,295	18,823	2,195	5,789	22,946	80,927	135,731	816,663	26
553	1,422	9,836	21,959	942	2,982	42,257	87,730	90,346	222,605	27
4,781	84,935	73,965	1,364,454	7,143	180,702	275,061	5,296,861	714,439	22,705,059	28
4,777	16,982	73,887	262,896	5,128	18,254	272,393	969,263	713,806	2,539,100	29
130	289	3,005	6,669	277	614	12,736	28,270	369,201	819,453	30
661	1,639	15,283	40,577	1,216	3,271	71,674	189,220	55,518	121,460	31
826	1,111	26,946	36,952	2,093	2,557	112,371	158,599	60,464	82,943	32
		482	560			1,263	1,564	762	841	33
4,777	20,020	73,887	347,654	5,128	24,696	272,393	1,346,917	713,806	3,563,796	34
4,589	1,554	69,751	23,133	4,712	1,645	256,600	87,738	169,111	26,264	35
1,326	105	14,311	1,774	1,600	221	61,321	7,952	93,340	10,000	36
200	92	2,570	2,898	251	414	11,468	12,424	18,588	16,921	37
1,325	3,540	17,525	44,901	1,075	3,512	66,667	164,878	103,615	299,408	38
211	205	2,244	2,167	110	111	6,588	6,388	11,258	11,185	39
3,212	2,009	47,927	32,473	3,704	2,350	174,918	118,288	699,653	683,248	40
180	104	1,357	1,192	130	128	5,330	4,740	180,709	163,454	41
155	15	4,825	976	508	72	24,816	4,864	41,460	4,619	42
120	46	3,638	1,382	410	127	12,775	4,798	20,379	7,820	43
152	83	1,490	760	125	35	4,751	2,244	14,524	10,049	44
425	419	1,735	1,758	32	28	4,662	4,820	3,169	3,033	45
1,598	280	17,574	4,098	1,982	571	73,361	18,436	205,003	52,759	46
		242	483	77	366	2,080	6,736	5,363	17,526	47
		96	155			273	548	9,423	20,832	48
4,192	419	62,616	6,258	4,140	414	226,460	22,633	486,559	48,609	49
176	95	3,083	2,106	162	151	10,242	6,440	39,904	73,652	50
528	503	9,809	8,681	975	1,267	41,360	37,580	208,277	218,514	51
130	13	3,126	2,414	310	311	16,090	12,895	40,414	63,996	52
		125	1,501	50	443	553	5,379	2,241	27,152	53
923	741	8,842	21,160	1,103	9,705	34,411	92,021	304,120	392,711	54
4,778	10,242	73,904	160,270	5,180	21,873	272,502	621,803	714,256	2,151,751	55
4,781	54,529	73,965	841,677	7,143	128,066	275,060	3,274,412	714,439	16,048,671	56
4,617	8,971	71,926	141,854	7,051	27,338	265,384	549,272	698,483	2,505,252	57
3,545	3,630	53,615	56,401	5,167	10,329	198,491	218,033	576,243	1,051,458	58
4,781	12,602	73,965	198,255	7,143	37,667	275,061	767,305	714,439	3,556,710	59
3,516	1,194	52,612	17,257	3,895	1,346	190,842	64,849	144,012	22,762	60
4,781	9,978	73,962	155,667	7,143	27,582	275,056	608,661	714,018	2,369,070	61
549	314	5,598	6,902	650	2,924	19,338	24,832	274,268	1,400,932	62
17	25	1,089	880	826	897	7,405	8,948	8,374	7,986	63
599	298	10,259	6,079	240	121	24,261	13,838	15,341	7,136	64



## TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

				Property Owners		TOTAL INVESTMENT	
				Propriétaires d'immeubles		TOTAL, PLACEMENT	
ITEM	POSTE			Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	61,004		775,443	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	61,004		775,443	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	33,596	605,138	244,506	2,992,963
Commissions from Employment.....	5	Commissions d'emplois.....	5	1,568	42,485	9,028	100,334
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	1,248	5,121	6,234	20,018
Family Allowance.....	7	Allocations Familiales.....	7	15,103	9,203	79,252	45,496
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	9,042	32,434	44,607	135,513
Old Age Pension.....	9	Pension de vieillesse.....	9	13,023	35,197	377,766	1,041,802
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	13,633	29,795	290,377	597,291
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	4,694	24,236	148,136	633,813
Net Business Income.....	12	Revenu net d'entreprise.....	12	4,920	9,028	31,287	40,807
Net Professional Income.....	13	Revenu net de professions.....	13	2,007	107,737	13,732	185,117
Net Commission Income.....	14	Revenu net de commissions.....	14	832	4,315	8,016	17,009
Net Farming Income.....	15	Revenu net d'agriculture.....	15	2,004	1,048	30,173	9,923
Net Fishing Income.....	16	Revenu net de pêche.....	16	54	93	864	949
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	12,780	117,296	288,067	6,335,919
Bond Interest.....	18	Intérêt obligataire.....	18	13,835	34,750	355,044	1,557,872
Bank Interest.....	19	Intérêt bancaire.....	19	52,750	205,682	742,445	7,078,092
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	6,387	34,796	94,827	518,324
Income from Trusts.....	21	Revenu de fiducies.....	21	2,245	4,490	59,792	437,987
Annuity Income.....	22	Revenu de rentes.....	22	4,390	41,208	116,393	912,572
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	3,967	7,215	71,796	159,985
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	2,464	9,385	39,896	197,853
Net Rental Income.....	25	Revenu net de location.....	25	56,466	243,715	140,289	331,824
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	12,494	60,465	148,225	877,128
Miscellaneous Income.....	27	Revenus divers.....	27	13,966	47,258	104,312	269,863
Total Income Assessed.....	28	Total du revenu imposé.....	28	61,004	1,691,936	775,443	24,396,994
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	60,907	216,699	774,713	2,755,799
Age Exemption.....	30	Exemption en raison d'âge.....	30	13,197	29,297	382,398	848,749
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	10,996	26,944	66,514	148,404
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	15,256	21,585	75,720	104,528
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	303	340	1,065	1,181
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	60,907	294,865	774,713	3,858,661
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	32,643	6,109	201,754	32,373
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	20,416	3,260	113,756	13,260
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	6,478	6,833	25,066	23,754
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	14,561	40,747	118,176	340,155
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	46	46	11,304	11,231
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	54,141	45,550	753,794	728,798
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	5,611	5,156	186,320	168,610
Education Deduction.....	42	Cotisations syndicales et prof.....	42	9,331	1,827	50,791	6,446
Tuition Fees.....	43	Déduction relative aux études.....	43	3,488	1,392	23,867	9,212
Child Care Expenses.....	44	Frais de scolarité.....	44	1,430	931	15,954	10,980
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	862	721	4,031	3,754
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	32,608	10,230	237,611	62,999
Disability Deduction.....	47	Autres frais professionnels.....	47	1,190	10,331	6,553	27,857
Standard Deductions.....	48	Déduction pour invalidité.....	48	559	1,181	9,982	22,013
Medical Claims.....	49	Déductions uniformes.....	49	43,573	4,355	530,132	52,964
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	2,716	3,569	42,620	77,222
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	16,096	22,367	224,373	240,881
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	4,870	5,829	45,284	69,825
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	291	3,254	2,532	30,406
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	17,261	66,968	321,381	459,678
	55	Total des déductions (Postes 35 à 54).....	55	60,920	240,655	775,176	2,392,407
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	61,004	1,109,080	775,443	17,157,751
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	59,923	220,013	758,406	2,725,265
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	39,468	77,080	615,711	1,128,538
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	61,004	297,094	775,443	3,853,803
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	21,217	4,087	165,229	26,849
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	61,001	220,870	775,019	2,589,940
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	12,547	26,004	286,815	1,426,936
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	1,339	953	9,713	8,939
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	3,645	1,726	18,986	8,862

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

PENSIONNERS PENSIONNÉS		Unclassified Non Classés		GRAND TOTAL TOTAL GLOBAL		P O S I T I O N S
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
397,997		439,989		10,428,026		1
397,997		439,989		10,428,026		2
	\$		\$		\$	3
83,253	287,834	337,391	1,060,493	9,025,817	174,082,417	4
2,288	8,260	6,675	21,974	284,204	3,272,207	5
3,251	9,022	8,541	5,759	278,901	448,243	6
10,425	4,625	85,974	50,191	3,095,892	1,769,953	7
31,278	105,652	377,783	2,226,451	2,372,273	6,561,797	8
291,115	807,776	7,564	19,058	787,796	2,135,699	9
307,281	871,357	22,129	57,775	834,634	1,992,319	10
370,193	3,172,793	13,548	56,344	688,465	4,527,783	11
6,087	2,236	7,186	726	534,428	2,861,472	12
4,392	15,594	2,852	4,373	202,666	5,329,220	13
1,518	2,998	1,825	1,313	67,345	380,499	14
3,676	3,184-	2,001	1,648-	283,918	1,783,029	15
271	332	3,921	4,332	41,108	309,344	16
53,371	70,913	10,800	18,275	960,269	7,989,511	17
127,923	232,940	27,080	31,533	1,594,138	2,947,086	18
359,354	1,035,593	168,044	186,821	6,045,836	14,163,697	19
11,903	25,486	2,442	8,010	193,732	762,490	20
9,835	8,631	2,426	2,129	194,500	547,885	21
44,295	75,813	2,316	6,248	226,569	1,307,786	22
18,929	2,522	5,269	1,315	312,066	263,087	23
8,274	8,709	1,378	1,091	123,066	278,196	24
23,309	17,102	11,333	67,056-	667,554	527,653-	25
30,896	10,782	9,000	4,540	579,702	1,247,655	26
104,719	236,266	129,996	1,110,733	1,718,141	3,846,720	27
397,997	7,010,050	439,989	4,810,779	10,428,026	238,280,440	28
397,965	1,416,026	439,500	1,563,707	10,420,891	37,053,394	29
294,411	653,424	7,967	17,684	802,811	1,781,854	30
84,283	176,993	62,890	171,268	2,269,845	6,029,816	31
15,115	17,825	77,986	98,190	2,981,708	3,990,736	32
139	168	661	934	51,095	69,505	33
397,965	2,264,436	439,500	1,851,783	10,420,891	48,925,305	34
25,119	1,884	261,779	10,816	9,140,408	2,053,231	35
25,693	1,522	317,150	14,150	8,493,890	1,888,897	36
22,978	13,629	29,752	6,765	3,357,761	3,849,889	37
48,392	161,835	25,729	44,151	2,029,990	4,228,955	38
1,609	1,606	9,724	9,328	510,924	491,852	39
364,370	328,743	173,864	97,842	6,358,880	4,083,923	40
369,205	365,588	15,503	14,117	731,875	692,051	41
50,275	1,885	103,441	8,001	4,111,037	901,355	42
5,977	2,227	24,642	9,497	546,379	186,532	43
2,275	663	25,204	16,423	626,059	259,729	44
		11,363	8,183	390,165	413,358	45
71,104	8,358	334,036	31,986	8,949,600	3,594,647	46
1,780	4,052	8,601	12,632	274,194	859,310	47
4,267	9,460	1,170	2,597	30,888	68,179	48
258,093	25,791	405,845	40,562	8,720,810	870,972	49
19,123	15,655	10,761	6,774	276,846	254,449	50
134,120	91,949	26,860	13,424	1,565,056	1,266,409	51
74,551	119,567	6,509	6,937	452,577	451,426	52
408	2,076	317	2,612	18,910	127,932	53
142,732	31,574	45,641	55,731	2,107,043	2,406,352	54
397,973	1,188,067	439,877	412,528	10,424,423	28,949,448	55
397,997	3,555,199	439,989	2,518,680	10,428,016	158,272,281	56
383,069	504,321	414,118	320,782	10,264,617	27,664,445	57
311,793	228,153	283,677	135,317	7,776,292	11,016,182	58
397,997	732,474	439,989	456,099	10,428,026	38,680,627	59
19,411	1,488	174,319	7,412	6,903,056	1,562,786	60
397,992	601,999	439,989	402,849	10,427,557	29,545,710	61
53,168	16,071	10,571	4,135	946,218	1,798,071	62
612	100	407	206	135,463	173,788	63
1,877	930	64,529	36,070	905,575	442,642	64



TABLE 4

## ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

				UNDER 20 - MOINS DE 20			
				Males-Hommes		Females-Femmes	
ITEM		POSTE		Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	155,176		82,503	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	292,314		287,090	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	447,490		369,593	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	424,011	2,081,905	326,224	1,347,407
Commissions from Employment.....	5	Commissions d'emplois.....	5	4,819	6,882	5,330	3,839
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	9,040	4,641	13,830	7,041
Family Allowance.....	7	Allocations Familiales.....	7	2,593	784	16,921	4,451
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	86,752	199,209	43,810	76,872
Old Age Pension.....	9	Pension de vieillesse.....	9				
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	11,538	6,419	7,211	4,402
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	1,212	1,418	678	306
Net Business Income.....	12	Revenu net d'entreprise.....	12	3,581	12,052	2,070	3,026
Net Professional Income.....	13	Revenu net de professions.....	13	680	2,066	708	1,801
Net Commission Income.....	14	Revenu net de commissions.....	14	1,791	1,256	744	516
Net Farming Income.....	15	Revenu net d'agriculture.....	15	4,138	13,601	931	4,973
Net Fishing Income.....	16	Revenu net de pêche.....	16	3,611	14,510	314	585
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	7,354	47,207	6,384	53,085
Bond Interest.....	18	Intérêt obligataire.....	18	19,486	13,880	16,547	10,616
Bank Interest.....	19	Intérêt bancaire.....	19	113,463	53,304	95,659	46,481
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	371	482	527	780
Income from Trusts.....	21	Revenu de fiducies.....	21	4,701	21,141	4,013	19,090
Annuity Income.....	22	Revenu de rentes.....	22	377	608	20	111
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	2,982	3,747	3,163	710
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	760	1,894	730	2,591
Net Rental Income.....	25	Revenu net de location.....	25	557	214	402	741
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	2,371	2,953	1,677	947
Miscellaneous Income.....	27	Revenus divers.....	27	22,358	21,456	24,531	22,400
Total Income Assessed.....	28	Total du revenu imposé.....	28	442,037	2,511,627	351,812	1,612,769
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	447,382	1,589,805	369,552	1,314,983
Age Exemption.....	30	Exemption en raison d'âge.....	30				
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	3,400	9,727	6,019	17,552
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	1,731	1,357	9,486	6,750
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	442	563	382	466
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	447,382	1,601,452	369,552	1,339,750
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	267,480	20,570	207,547	12,687
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	402,983	29,719	307,670	19,395
Registered Pension Plan		Contributions à un régime enregistré					
Contributions.....	37	de pensions.....	37	16,803	6,592	10,139	3,450
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	2,491	3,164	2,035	1,684
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	3,665	3,622	2,852	2,417
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction.....	40	et gains en capital.....	40	120,469	41,610	103,356	34,480
Pension Income		Déduction pour revenu tiré					
Deduction.....	41	d'une pension.....	41	762	510	672	214
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	67,672	7,490	44,190	4,591
Education Deduction.....	43	Déduction relative aux études.....	43	30,202	8,192	30,170	8,132
Tuition Fees.....	44	Frais de scolarité.....	44	57,475	40,220	65,917	39,105
Child Care Expenses.....	45	Frais de garde d'enfants.....	45			924	846
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	421,145	60,650	324,149	40,327
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	1,406	1,291	618	648
Disability Deduction.....	48	Déduction pour invalidité.....	48	56	124	68	151
Standard Deductions.....	49	Déductions uniformes.....	49	440,074	43,946	365,340	36,517
Medical Claims.....	50	Réclamations de frais médicaux.....	50	1,541	571	1,019	492
Charitable Donations.....	51	Dons de charité.....	51	6,139	2,651	3,213	857
Eligible Deductions Transferred		Déductions admissibles transférables					
from Spouse.....	52	entre conjoints.....	52	149	29		
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	20	26		
Other Deductions.....	54	Autres déductions.....	54	10,304	4,065	6,235	1,916
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	447,438	275,044	369,571	207,909
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	232,478	1,022,319	149,398	514,242
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	150,370	111,620	78,954	45,351
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	113,877	50,389	59,233	20,929
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	155,176	162,009	82,503	66,280
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	208,095	16,518	165,744	10,306
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	230,983	147,749	149,372	65,855
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	4,712	9,284	3,546	10,614
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	498	350	231	223
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	180	185	36,074	13,557

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

		AGE GROUP 20-24 GROUPE D'ÂGE						P O T E T A L
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
237,679		783,595		608,544		1,392,139		1
579,404		292,637		467,062		759,699		2
817,083		1,076,232		1,075,606		2,151,838		3
	\$		\$		\$		\$	
750,235	3,429,312	1,000,832	11,106,214	905,356	8,040,933	1,906,188	19,147,147	4
10,149	10,721	24,495	99,896	19,696	46,257	44,191	146,153	5
22,870	11,682	51,839	31,661	47,837	28,043	99,676	59,704	6
19,514	5,235	85,723	28,962	99,343	34,186	185,066	63,148	7
130,562	276,081	424,034	1,214,422	274,908	583,277	698,942	1,797,699	8
18,749	10,821	13,835	8,568	11,382	9,651	25,217	18,218	9
1,890	1,724	3,469	3,249	794	307	4,263	3,555	10
5,651	15,077	28,495	105,419	15,887	29,934	44,382	135,354	11
1,388	3,866	5,314	18,713	4,416	14,814	9,730	33,527	12
2,535	1,772	4,903	12,476	3,087	3,187	7,990	15,663	13
5,069	18,574	21,417	65,344	2,551	11,194	23,968	76,537	14
3,925	15,094	6,677	37,789	737	2,185	7,414	39,974	15
13,738	100,292	19,300	69,283	17,195	47,152	36,495	116,435	16
36,033	24,496	59,618	39,275	66,875	38,328	126,493	77,603	17
209,122	99,785	348,705	180,283	351,150	163,697	699,855	343,980	18
898	1,262	1,112	3,659	1,247	1,457	2,359	5,116	19
8,714	40,231	7,989	18,464	6,448	13,904	14,437	32,368	20
396	719	464	2,995	339	2,068	803	5,063	21
6,145	4,457	11,269	3,580	8,373	3,315	19,642	6,895	22
1,490	4,485	1,652	2,030	1,258	2,950	2,910	4,981	23
959	955	11,379	10,557	4,738	3,591	16,117	14,149	24
4,048	3,900	11,448	8,152	6,378	1,538	17,826	9,690	25
46,889	43,856	118,690	144,742	96,822	108,808	215,512	253,550	26
793,849	4,124,396	1,066,801	13,194,617	995,789	9,183,593	2,062,590	22,378,210	27
816,934	2,904,788	1,075,326	3,823,395	1,075,339	3,821,505	2,150,665	7,644,900	28
9,419	27,278	101,510	266,122	44,271	122,967	145,781	389,089	29
11,217	8,107	83,110	74,159	58,738	50,831	141,848	124,990	30
824	1,029	2,377	2,834	2,431	2,510	4,808	5,344	31
816,934	2,941,202	1,075,326	4,166,510	1,075,339	3,997,813	2,150,665	8,164,323	32
475,027	33,257	945,857	151,539	817,587	113,176	1,763,444	264,715	33
710,653	49,114	979,425	150,310	879,722	122,022	1,859,147	272,333	34
26,942	10,043	135,887	97,666	136,174	87,934	272,061	185,600	35
4,526	4,848	38,654	58,565	31,230	37,922	69,884	96,487	36
6,517	6,040	69,630	66,205	66,101	62,524	135,731	128,729	37
223,825	76,091	370,083	143,450	376,463	140,359	746,546	283,809	38
1,434	724	2,874	1,745	1,135	585	4,009	2,330	39
111,862	12,081	315,480	51,097	226,851	32,601	542,331	83,698	40
60,372	16,324	137,456	42,579	100,684	30,724	238,140	73,303	41
123,392	79,325	190,753	134,602	188,299	117,456	379,052	252,057	42
924	846	217	222	26,337	21,279	26,554	21,501	43
745,294	100,977	994,855	289,893	899,714	230,468	1,894,569	520,361	44
2,024	1,939	16,110	26,874	4,956	8,213	21,066	35,087	45
124	275	798	1,778	297	291	1,095	2,069	46
805,414	80,463	1,030,881	102,971	1,037,293	103,550	2,068,174	206,521	47
2,560	1,063	6,278	3,600	11,975	5,805	18,253	9,405	48
9,352	3,508	39,478	23,407	28,282	13,198	67,760	36,605	49
149	29	6,174	2,251	2,775	1,032	8,949	3,283	50
20	26	456	2,324			462	2,386	51
16,539	5,981	78,469	49,704	53,952	19,647	132,421	69,352	52
817,009	482,953	1,076,127	1,400,781	1,075,518	1,148,851	2,151,645	2,549,633	53
381,876	1,536,560	907,646	7,936,982	743,170	4,875,219	1,650,816	12,812,201	54
229,324	156,971	772,982	1,167,390	598,826	640,472	1,371,808	1,807,863	55
173,110	71,318	576,237	485,239	447,220	266,795	1,023,457	752,033	56
237,679	228,289	783,595	1,652,629	608,544	907,267	1,392,139	2,559,896	57
373,839	26,824	716,243	118,154	622,232	87,199	1,338,475	205,353	58
380,355	213,603	906,589	1,343,745	741,451	773,082	1,648,040	2,116,827	59
8,258	19,898	16,310	14,766	14,226	9,649	30,536	24,415	60
729	572	5,357	4,229	798	836	6,155	5,064	61
36,254	13,742	1,581	567	256,332	118,946	257,913	119,513	62

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

		ITEM	POSTE	AGE GROUP—25-29			
				Males-Hommes		Females-Femmes	
				Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	900,738		630,855	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables...	2	142,583		437,080	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	1,043,321		1,067,935	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	952,301	17,018,520	789,575	9,489,370
Commissions from Employment.....	5	Commissions d'emplois.....	5	39,941	389,648	15,556	73,334
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	37,045	38,478	31,684	26,414
Family Allowance.....	7	Allocations Familiales.....	7	340,323	156,253	179,830	78,564
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	329,219	1,013,063	259,275	611,149
Old Age Pension.....	9	Pension de vieillesse.....	9				
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	1,115	2,148	3,635	6,084
Other Pensions or Superannuation...	11	Autres pensions ou pensions de retraite	11	1,610	1,778	2,098	2,451
Net Business Income.....	12	Revenu net d'entreprise.....	12	61,952	291,466	30,356	72,404
Net Professional Income.....	13	Revenu net de professions.....	13	17,583	202,401	10,643	70,427
Net Commission Income.....	14	Revenu net de commissions.....	14	8,378	28,689	5,028	6,618
Net Farming Income.....	15	Revenu net d'agriculture.....	15	33,531	121,479	5,069	12,260
Net Fishing Income.....	16	Revenu net de pêche.....	16	6,779	47,983	1,004	2,872
Taxable Amount of Dividends.....	17	Montant imposable des dividendes...	17	43,608	227,785	28,221	105,653
Bond Interest.....	18	Intérêt obligataire.....	18	76,502	48,302	84,792	50,399
Bank Interest.....	19	Intérêt bancaire.....	19	410,553	262,674	378,250	237,039
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,626	5,929	2,161	3,505
Income from Trusts.....	21	Revenu de fiducies.....	21	8,591	11,055	4,118	8,182
Annuity Income.....	22	Revenu de rentes.....	22	1,087	11,628	609	4,776
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	17,548	7,700	11,057	2,183
Foreign Investment Income.....	24	Revenu de placements à l'étranger...	24	3,710	3,498	1,685	1,000
Net Rental Income.....	25	Revenu net de location.....	25	39,516	57,452	15,359	11,381
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	32,358	23,141	13,685	7,470
Miscellaneous Income.....	27	Revenus divers.....	27	154,840	238,988	118,274	179,890
Total Income Assessed.....	28	Total du revenu imposé.....	28	1,038,642	20,095,154	921,526	11,040,661
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	1,042,706	3,699,319	1,067,628	3,786,511
Age Exemption.....	30	Exemption en raison d'âge.....	30				
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	260,329	692,889	75,917	220,705
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	340,048	379,695	117,945	117,235
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	5,165	7,285	3,074	3,764
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	1,042,706	4,779,189	1,067,628	4,128,217
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	963,848	212,966	731,571	129,647
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	937,042	200,815	749,876	132,870
Registered Pension Plan		Contributions à un régime enregistré					
Contributions.....	37	de pensions.....	37	269,371	259,695	235,794	187,062
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	112,141	184,747	76,617	110,514
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	116,684	112,173	82,356	79,365
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction.....	40	et gains en capital.....	40	443,145	197,451	405,960	179,099
Pension Income		Déduction pour revenu tiré					
Deduction.....	41	d'une pension.....	41	1,031	693	2,207	1,409
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	417,529	89,918	281,614	51,704
Education Deduction.....	43	Déduction relative aux études.....	43	46,363	14,775	32,388	9,776
Tuition Fees.....	44	Frais de scolarité.....	44	99,794	52,724	80,455	34,262
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	2,618	2,225	117,848	114,797
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	944,106	370,919	780,553	247,366
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	38,365	111,678	8,672	17,542
Disability Deduction.....	48	Déduction pour invalidité.....	48	1,234	2,607	541	1,198
Standard Deductions.....	49	Déductions uniformes.....	49	965,726	96,235	1,018,495	101,492
Medical Claims.....	50	Réclamations de frais médicaux.....	50	9,020	7,120	14,688	7,985
Charitable Donations.....	51	Dons de charité.....	51	70,842	53,107	39,314	21,325
Eligible Deductions Transferred		Déductions admissibles transférables					
from Spouse.....	52	entre conjoints.....	52	17,512	8,186	5,022	2,207
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	2,108	9,583	63	436
Other Deductions.....	54	Autres déductions.....	54	140,649	151,373	79,506	44,193
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	1,043,168	2,138,989	1,067,845	1,474,249
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	965,841	13,344,324	711,309	6,526,837
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	891,101	2,216,774	623,169	962,195
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	657,806	870,908	460,899	380,295
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	900,738	3,087,682	630,855	1,342,490
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	715,253	161,226	552,293	97,853
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	963,959	2,432,410	710,845	1,095,815
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	40,836	50,182	25,279	23,178
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	12,622	11,964	815	495
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	4,085	1,994	524,216	294,285

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 30-34 GROUPE D'ÂGE						P O T E T M E
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
1,531,593		841,725		521,332		1,363,057		1
579,663		111,601		427,894		539,495		2
2,111,256		953,326		949,226		1,902,552		3
	\$		\$		\$		\$	
1,741,876	26,507,890	850,941	18,711,245	657,799	8,601,521	1,508,740	27,312,766	4
55,497	462,981	40,432	505,148	10,757	63,227	51,189	568,375	5
68,729	64,893	27,244	38,529	19,854	23,774	47,098	62,303	6
520,153	234,817	524,821	313,136	203,256	112,220	728,077	425,356	7
588,494	1,624,212	234,173	736,730	162,941	383,204	397,114	1,119,934	8
								9
4,750	8,232	2,402	4,808	6,054	12,811	8,456	17,619	10
3,708	4,229	1,754	4,070	1,469	4,508	3,223	8,578	11
92,308	363,870	79,322	331,992	38,717	103,201	118,039	435,193	12
28,226	272,828	29,106	655,858	13,593	129,410	42,699	785,268	13
13,406	35,307	8,120	46,713	5,058	11,221	13,178	57,934	14
38,600	133,738	36,808	139,275	6,461	10,461	43,269	149,736	15
7,783	50,854	6,957	51,163	879	2,299	7,836	53,462	16
71,829	333,438	64,849	446,962	36,809	225,156	101,658	672,117	17
161,294	98,701	85,806	65,721	86,071	66,737	171,877	132,458	18
788,803	499,713	433,173	332,768	382,698	317,025	815,871	649,793	19
4,787	9,434	5,287	11,060	4,744	8,352	10,031	19,412	20
12,709	19,237	12,564	10,761	5,188	9,749	17,752	20,510	21
1,696	16,404	2,682	33,096	1,566	6,970	4,248	40,067	22
28,605	9,882	19,854	13,716	12,161	4,485	32,015	18,201	23
5,395	4,498	6,804	7,361	2,877	6,771	9,681	14,132	24
54,875	68,834	61,367	149,231	23,043	21,792	84,410	171,023	25
46,043	30,612	47,220	47,312	19,101	11,407	66,321	58,719	26
273,114	418,878	164,371	284,516	113,064	256,364	277,435	540,880	27
1,960,168	31,135,814	948,755	22,642,708	799,092	10,349,080	1,747,847	32,991,788	28
2,110,334	7,485,830	952,311	3,378,311	948,871	3,370,803	1,901,182	6,749,114	29
								30
336,246	913,596	328,326	892,744	90,778	270,063	419,104	1,162,807	31
457,993	496,930	521,496	696,600	143,637	168,576	665,133	865,176	32
8,239	11,049	8,984	13,313	2,737	3,732	11,721	17,045	33
2,110,334	8,907,405	952,311	4,980,968	948,871	3,813,173	1,901,182	8,794,141	34
1,695,419	342,614	892,066	214,675	613,138	113,267	1,505,204	327,942	35
1,686,918	333,684	822,776	193,611	600,839	109,409	1,423,615	303,020	36
505,165	446,757	331,383	406,334	221,230	213,719	552,613	620,053	37
188,758	295,261	161,243	291,426	84,241	136,833	245,484	428,259	38
199,040	191,539	55,342	53,713	36,662	35,410	92,004	89,123	39
849,105	376,549	466,954	231,034	399,356	198,570	866,310	429,605	40
3,238	2,102	1,442	861	1,670	1,152	3,112	2,013	41
699,143	141,622	414,416	99,538	255,694	49,751	670,110	149,289	42
78,751	24,551	18,994	6,308	14,170	3,846	33,164	10,155	43
180,249	86,986	66,690	32,321	59,824	20,303	126,514	52,624	44
120,466	117,022	5,867	6,369	151,496	165,964	157,363	172,333	45
1,724,659	618,285	840,470	355,627	646,841	209,071	1,487,311	564,698	46
47,037	129,220	40,487	139,436	7,433	17,755	47,920	157,190	47
1,775	3,805	2,448	5,316	559	1,237	3,007	6,553	48
1,984,221	197,727	836,135	83,318	897,893	89,601	1,734,028	172,920	49
23,708	15,105	12,927	9,044	16,534	11,403	29,461	20,447	50
110,156	74,432	108,947	89,974	40,156	20,797	149,103	110,771	51
22,534	10,393	31,888	16,362	2,573	1,701	34,461	18,064	52
2,171	10,019	3,405	22,006	509	3,085	3,914	25,091	53
220,155	195,566	193,493	331,449	78,268	56,954	271,761	388,403	54
2,111,013	3,613,238	952,980	2,588,722	949,036	1,459,829	1,902,016	4,048,551	55
1,677,150	19,871,161	890,234	15,178,613	591,572	6,181,689	1,481,806	21,360,302	56
1,514,270	3,178,969	830,560	2,685,873	514,680	948,377	1,345,240	3,634,250	57
1,118,705	1,251,203	619,549	1,044,553	383,385	366,602	1,002,934	1,411,155	58
1,531,593	4,430,172	841,725	3,730,426	521,332	1,314,979	1,363,057	5,045,405	59
1,267,546	259,079	664,229	161,555	464,917	85,249	1,129,146	246,803	60
1,674,804	3,528,226	888,624	2,881,415	589,580	1,057,028	1,478,204	3,938,443	61
66,115	73,361	62,271	99,425	32,380	49,650	94,651	149,075	62
13,437	12,459	14,713	16,688	2,031	937	16,744	17,625	63
528,301	296,279	7,767	4,072	578,689	368,759	586,456	372,831	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—35-39			
			Males-Hommes		Females-Femmes	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	765,495	467,552	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	90,126	353,463	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	855,621	821,015	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	756,990	18,936,650	571,997
Commissions from Employment.....	5	Commissions d'emplois.....	5	32,256	525,179	10,010
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	23,676	40,992	17,530
Family Allowance.....	7	Allocations Familiales.....	7	567,893	407,914	204,502
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	177,295	544,318	122,416
Old Age Pension.....	9	Pension de vieillesse.....	9			
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	3,020	7,577	12,148
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	2,605	6,813	2,081
Net Business Income.....	12	Revenu net d'entreprise.....	12	81,370	327,412	35,782
Net Professional Income.....	13	Revenu net de professions.....	13	31,655	978,220	10,512
Net Commission Income.....	14	Revenu net de commissions.....	14	8,292	49,548	3,090
Net Farming Income.....	15	Revenu net d'agriculture.....	15	40,648	116,415	6,691
Net Fishing Income.....	16	Revenu net de pêche.....	16	5,992	42,709	662
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	73,618	756,052	39,146
Bond Interest.....	18	Intérêt obligataire.....	18	86,678	70,324	84,551
Bank Interest.....	19	Intérêt bancaire.....	19	442,512	409,418	361,946
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	7,642	18,310	6,009
Income from Trusts.....	21	Revenu de fiducies.....	21	15,092	9,748	4,871
Annuity Income.....	22	Revenu de rentes.....	22	5,113	52,005	1,881
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	21,943	14,274	15,228
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	8,390	8,130	2,665
Net Rental Income.....	25	Revenu net de location.....	25	69,515	244,873	24,033
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	55,388	92,009	18,016
Miscellaneous Income.....	27	Revenus divers.....	27	162,195	340,551	101,066
Total Income Assessed.....	28	Total du revenu imposé.....	28	851,475	23,509,696	703,819
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	854,854	3,035,044	820,874
Age Exemption.....	30	Exemption en raison d'âge.....	30			
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent....	31	324,732	890,905	93,781
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	562,452	846,624	151,310
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	8,295	12,425	2,412
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	854,854	4,784,999	820,874
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	804,785	201,788	545,833
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	713,560	174,838	516,731
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	324,245	448,493	187,619
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	185,899	342,960	84,249
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	25,527	24,783	16,816
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	468,589	248,513	377,726
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	2,396	2,022	2,050
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	387,052	99,518	221,512
Education Deduction.....	43	Déduction relative aux études.....	43	12,313	3,128	14,165
Tuition Fees.....	44	Frais de scolarité.....	44	41,468	15,560	43,712
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	5,487	5,596	92,667
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	746,528	326,809	567,249
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	38,863	137,022	5,770
Disability Deduction.....	48	Déduction pour invalidité.....	48	2,143	4,805	943
Standard Deductions.....	49	Déductions uniformes.....	49	714,881	71,282	768,585
Medical Claims.....	50	Réclamations de frais médicaux.....	50	15,228	12,840	17,624
Charitable Donations.....	51	Dons de charité.....	51	133,326	112,214	42,023
Eligible Deductions Transferred		Déductions admissibles transférables				
From Spouse.....	52	entre conjoints.....	52	37,832	20,775	1,877
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	3,584	28,589	789
Other Deductions.....	54	Autres déductions.....	54	208,562	462,511	74,938
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	855,330	2,744,046	820,922
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	805,106	16,005,480	528,290
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	753,607	2,971,314	459,771
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	559,994	1,143,656	344,858
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	765,495	4,114,970	467,552
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	590,896	149,845	414,540
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	801,944	3,126,294	525,615
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	71,484	168,374	35,572
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	16,683	21,981	2,324
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	14,181	8,621	502,116

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 40-44 GROUPE D'ÂGE						P O T E T M E
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
1,233,047		594,233		366,724		960,957		1
443,589		70,788		242,488		313,276		2
1,676,636		665,021		609,212		1,274,233		3
	\$		\$		\$		\$	
1,328,987	26,500,846	576,033	15,204,022	436,395	5,930,179	1,012,428	21,134,201	4
42,266	601,492	23,450	405,736	8,289	55,334	31,739	461,070	5
41,206	63,252	19,341	36,683	11,245	11,990	30,586	48,673	6
772,395	540,198	447,396	330,092	142,723	82,610	590,119	412,702	7
299,711	825,487	132,391	391,926	88,762	184,897	221,153	576,823	8
								9
15,168	32,159	5,833	14,606	13,342	28,468	19,175	43,074	10
4,686	11,552	6,491	27,190	3,394	7,870	9,885	35,060	11
117,152	436,398	70,094	285,522	27,127	89,985	97,221	375,507	12
42,167	1,078,662	23,065	791,859	7,300	70,985	30,365	862,844	13
11,382	54,944	7,130	46,169	2,641	6,932	9,771	53,101	14
47,339	129,014	37,481	116,703	6,197	12,605	43,678	129,308	15
6,654	44,236	4,586	34,657	388	960	4,974	35,616	16
112,764	1,062,983	71,040	777,931	37,283	269,692	108,323	1,047,623	17
171,229	148,866	74,412	76,844	72,342	83,818	146,754	160,663	18
804,458	801,769	377,991	481,902	302,855	444,690	680,846	926,592	19
13,651	36,367	7,954	29,281	7,453	25,638	15,407	54,919	20
19,963	19,950	12,582	11,490	4,660	13,042	17,242	24,533	21
6,994	63,201	5,959	66,411	2,930	16,755	8,889	83,165	22
37,171	22,263	21,823	17,021	10,921	4,913	32,744	21,934	23
11,055	13,548	8,912	10,910	3,648	6,630	12,560	17,540	24
93,548	267,811	66,756	199,666	25,656	9,179	92,412	208,845	25
73,404	108,515	47,323	111,793	17,427	23,892	64,750	135,685	26
263,261	618,671	133,789	279,075	72,581	192,005	206,370	471,080	27
1,555,294	32,946,562	660,547	19,348,154	533,510	7,554,712	1,194,057	26,902,866	28
1,675,728	5,951,664	664,122	2,359,068	609,009	2,165,013	1,273,131	4,524,081	29
								30
418,513	1,169,849	241,721	657,249	68,456	196,342	310,177	853,591	31
713,762	1,037,061	442,336	706,022	99,983	125,955	542,319	831,977	32
10,707	15,478	7,022	10,861	1,713	2,009	8,735	12,870	33
1,675,728	8,174,052	664,122	3,733,199	609,009	2,489,319	1,273,131	6,222,518	34
1,350,618	300,579	620,297	157,774	419,277	77,628	1,039,574	235,402	35
1,230,291	268,757	536,755	133,682	389,184	72,942	925,939	206,624	36
511,864	643,886	254,202	369,629	143,729	151,080	397,931	520,709	37
270,148	478,663	166,816	336,000	79,116	133,079	245,932	469,079	38
42,343	41,247	12,391	11,954	8,432	8,105	20,823	20,060	39
846,315	458,563	395,606	229,317	315,579	193,619	711,185	422,936	40
4,446	3,840	5,873	5,417	3,221	2,679	9,094	8,096	41
608,564	143,126	290,618	76,601	169,629	33,952	460,247	110,553	42
26,478	6,675	40,613	13,788	17,585	5,595	58,198	19,383	43
85,180	31,844	23,235	8,761	29,569	9,709	52,804	18,471	44
98,154	105,560	3,164	3,107	29,714	28,309	32,878	31,416	45
1,313,777	509,039	567,357	251,393	431,429	142,545	998,786	393,938	46
44,633	156,151	30,335	104,880	5,901	18,550	36,236	123,429	47
3,086	6,906	2,173	5,226	439	898	2,612	6,124	48
1,483,466	147,985	530,217	52,905	558,957	58,588	1,089,174	111,493	49
32,852	25,679	19,276	16,541	18,682	14,497	37,958	31,039	50
175,349	135,254	126,288	110,887	39,096	26,509	165,384	137,395	51
39,709	22,291	37,517	22,699	2,136	1,668	39,653	24,366	52
4,373	32,864	3,172	46,583	460	6,243	3,632	52,826	53
283,500	528,527	170,896	435,044	66,542	69,099	237,438	504,143	54
1,676,252	4,047,436	664,468	2,392,189	609,081	1,055,293	1,273,549	3,447,482	55
1,333,396	21,646,281	624,148	13,187,572	415,856	4,585,006	1,040,004	17,772,578	56
1,213,378	3,834,196	585,816	2,511,962	362,521	708,095	948,337	3,220,057	57
904,852	1,477,401	435,893	965,047	277,895	278,849	713,788	1,243,897	58
1,233,047	5,311,597	594,233	3,477,009	366,724	986,944	960,957	4,463,954	59
1,005,436	224,762	457,165	116,955	326,242	60,475	783,407	177,430	60
1,327,559	4,082,547	621,665	2,611,521	413,740	781,635	1,035,405	3,393,156	61
107,056	235,382	68,826	172,031	34,733	59,611	103,559	231,642	62
19,007	23,777	15,705	21,125	1,713	969	17,418	22,094	63
516,297	343,024	13,455	7,171	302,914	175,867	316,369	183,037	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

		AGE GROUP—45-49			
		Males-Hommes		Females-Femmes	
	ITEM	Number Nombre	Amount Montant	Number Nombre	Amount Montant
	POSTE				
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	514,487	306,499
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	68,302	201,926
Total Number of Returns.....	3	Nombre total de déclarations.....	3	582,789	508,425
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	496,753	13,087,489
Commissions from Employment.....	5	Commissions d'emplois.....	5	21,865	346,740
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	15,388	37,500
Family Allowance.....	7	Allocations Familiales.....	7	329,248	198,640
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	107,933	317,374
Old Age Pension.....	9	Pension de vieillesse.....	9		
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	6,505	14,886
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	12,654	73,868
Net Business Income.....	12	Revenu net d'entreprise.....	12	65,378	302,854
Net Professional Income.....	13	Revenu net de professions.....	13	17,752	701,684
Net Commission Income.....	14	Revenu net de commissions.....	14	5,907	43,336
Net Farming Income.....	15	Revenu net d'agriculture.....	15	39,391	147,344
Net Fishing Income.....	16	Revenu net de pêche.....	16	3,794	28,055
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	68,293	798,795
Bond Interest.....	18	Intérêt obligataire.....	18	76,076	97,394
Bank Interest.....	19	Intérêt bancaire.....	19	365,047	592,332
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	12,025	40,031
Income from Trusts.....	21	Revenu de fiducies.....	21	11,055	11,518
Annuity Income.....	22	Revenu de rentes.....	22	7,176	86,054
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	21,501	22,010
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	8,822	17,932
Net Rental Income.....	25	Revenu net de location.....	25	67,377	160,522
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	44,150	127,310
Miscellaneous Income.....	27	Revenus divers.....	27	123,693	275,946
Total Income Assessed.....	28	Total du revenu imposé.....	28	578,856	17,208,569
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	582,191	2,069,859
Age Exemption.....	30	Exemption en raison d'âge.....	30		
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	213,024	573,867
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	338,128	514,835
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	4,154	5,037
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	582,191	3,163,598
Deductions	Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	542,275	137,475
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	457,696	114,055
Registered Pension Plan		Contributions à un régime enregistré			
Contributions.....	37	de pensions.....	37	230,000	331,155
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	162,263	347,795
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	7,102	6,909
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes			
Deduction.....	40	et gains en capital.....	40	379,112	242,502
Pension Income		Déduction pour revenu tiré			
Deduction.....	41	d'une pension.....	41	11,753	11,373
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	253,446	64,638
Education Deduction.....	43	Déduction relative aux études.....	43	74,618	29,872
Tuition Fees.....	44	Frais de scolarité.....	44	14,804	5,222
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	1,110	1,223
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	489,535	215,821
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	24,757	90,405
Disability Deduction.....	48	Déduction pour invalidité.....	48	2,063	4,572
Standard Deductions.....	49	Déductions uniformes.....	49	455,135	45,440
Medical Claims.....	50	Réclamations de frais médicaux.....	50	18,406	17,784
Charitable Donations.....	51	Dons de charité.....	51	119,910	105,179
Eligible Deductions Transferred		Déductions admissibles transférables			
from Spouse.....	52	entre conjoints.....	52	39,300	25,224
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	2,604	33,449
Other Deductions.....	54	Autres déductions.....	54	149,260	374,786
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	582,440	2,204,879
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	545,431	11,756,164
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	507,315	2,266,070
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	381,337	888,578
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	514,487	3,154,647
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	403,418	102,695
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	543,388	2,336,345
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	65,805	176,365
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	15,638	21,066
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	7,508	3,468

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 50-54 GROUPE D'ÂGE						P O S I T I O N
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
820,986		515,159		302,022		817,181		1
270,228		73,828		173,960		247,788		2
1,091,214		588,987		475,982		1,064,969		3
	\$		\$		\$		\$	
856,297	17,695,434	486,241	12,603,213	332,413	4,233,696	818,654	16,836,908	4
30,168	412,877	14,863	242,383	5,872	34,014	20,735	276,396	5
25,238	52,142	16,699	48,561	7,678	14,968	24,377	63,529	6
424,022	243,450	225,058	113,920	60,622	26,100	285,680	140,019	7
183,220	484,808	109,919	340,548	64,625	135,721	174,544	476,269	8
								9
30,080	70,956	14,416	42,643	37,892	92,108	52,308	134,752	10
18,162	91,151	22,352	125,533	11,790	36,664	34,142	162,197	11
87,173	368,627	62,269	282,433	20,744	63,561	83,013	345,994	12
23,547	749,141	14,999	599,539	5,237	52,036	20,236	651,575	13
7,346	50,028	5,761	47,487	2,415	4,869	8,176	52,356	14
45,863	172,264	45,074	245,079	8,393	16,389	53,467	261,468	15
3,945	28,467	3,799	26,010	394	2,198	4,193	28,208	16
103,949	1,030,211	75,123	870,226	41,091	284,358	116,214	1,154,585	17
147,734	195,743	83,495	132,638	82,474	140,491	165,969	273,129	18
654,050	1,109,576	395,681	842,022	304,053	700,170	699,734	1,542,192	19
20,788	76,074	14,645	56,544	12,563	46,265	27,208	102,809	20
19,432	31,646	14,831	16,925	9,120	23,271	23,951	40,197	21
10,913	106,819	10,727	141,192	5,306	28,425	16,033	169,617	22
35,879	29,287	25,125	30,140	14,922	13,283	40,047	43,423	23
13,083	27,091	9,927	22,859	5,945	14,626	15,872	37,485	24
91,379	155,713	70,790	164,702	28,486	28,395	99,276	136,308	25
61,582	153,716	46,789	160,449	23,889	36,574	70,678	197,024	26
177,040	411,170	125,215	304,271	50,902	142,807	176,117	447,078	27
1,034,058	23,434,966	584,181	17,129,912	436,809	6,170,990	1,020,990	23,300,901	28
1,090,339	3,877,613	588,297	2,091,575	475,794	1,691,598	1,064,091	3,783,172	29
								30
259,724	701,601	226,535	614,480	39,960	105,981	266,495	720,461	31
399,213	592,216	253,217	352,848	37,999	46,056	291,216	398,904	32
5,171	6,136	2,254	2,750	674	827	2,928	3,577	33
1,090,339	5,177,567	588,297	3,061,653	475,794	1,844,461	1,064,091	4,906,114	34
884,796	199,031	533,668	134,096	318,190	56,842	851,858	190,937	35
773,831	170,853	448,097	109,856	291,536	52,371	739,633	162,227	36
344,367	448,695	223,515	318,950	106,536	109,533	330,051	428,483	37
240,574	485,717	181,599	408,306	95,473	176,378	277,072	584,684	38
13,000	12,678	7,001	6,747	4,601	4,442	11,602	11,189	39
674,872	443,027	408,929	285,896	310,036	226,974	718,965	512,869	40
17,052	16,147	21,353	20,284	12,286	11,082	33,639	31,366	41
375,164	88,430	251,891	64,809	114,191	21,670	366,082	86,479	42
90,894	35,990	72,505	31,244	14,542	5,677	87,047	36,921	43
32,432	10,369	8,959	3,151	10,976	3,892	19,935	7,043	44
7,812	7,093	635	741	2,171	1,474	2,806	2,215	45
845,773	328,452	479,528	209,784	325,798	104,097	805,326	313,880	46
29,372	108,251	20,929	65,470	3,157	10,540	24,086	76,010	47
2,502	5,555	2,654	5,709	705	1,382	3,359	7,090	48
916,070	91,516	447,553	44,687	421,236	42,123	868,789	86,810	49
32,570	28,508	17,230	16,159	16,907	11,701	34,137	27,860	50
159,935	131,623	134,249	119,224	45,449	30,494	179,698	149,718	51
40,707	26,493	47,582	34,330	2,194	1,972	49,776	36,302	52
2,924	39,343	2,033	40,580	376	2,672	2,409	43,252	53
210,824	444,583	144,294	352,437	68,840	64,039	213,134	416,476	54
1,090,696	3,122,353	588,576	2,272,459	475,828	939,354	1,064,404	3,211,812	55
898,849	15,501,206	547,323	11,685,436	346,866	3,727,812	894,189	15,413,248	56
809,876	2,843,430	506,514	2,268,033	297,937	576,027	804,451	2,844,060	57
611,973	1,118,436	380,934	898,111	230,669	234,705	611,603	1,132,816	58
820,986	3,961,866	515,159	3,166,144	302,022	810,732	817,181	3,976,876	59
668,407	150,458	395,363	100,283	251,182	45,272	646,545	145,555	60
894,558	2,975,245	544,702	2,333,058	344,719	633,108	889,421	2,966,166	61
98,534	226,721	72,308	190,612	37,626	62,792	109,934	253,404	62
17,590	22,505	18,181	26,514	2,615	2,082	20,796	28,596	63
194,297	99,312	5,898	2,614	120,513	52,779	126,411	55,393	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

				AGE GROUP—55-59			
				Males-Hommes		Females-Femmes	
ITEM	POSTE			Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	455,249		249,874	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2	75,536		137,977	
Total Number of Returns.....	3	Nombre total de déclarations.....	3	530,785		387,851	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	411,029	9,910,778	241,813	3,016,896
Commissions from Employment.....	5	Commissions d'emplois.....	5	15,213	230,915	4,046	25,241
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	15,380	46,599	6,315	11,045
Family Allowance.....	7	Allocations Familiales.....	7	117,075	52,404	29,279	10,560
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	102,642	326,449	50,252	115,645
Old Age Pension.....	9	Pension de vieillesse.....	9				
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	25,566	83,521	53,968	130,297
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	51,910	407,220	28,792	125,915
Net Business Income.....	12	Revenu net d'entreprise.....	12	49,163	221,397	17,010	50,276
Net Professional Income.....	13	Revenu net de professions.....	13	13,342	475,586	2,999	23,245
Net Commission Income.....	14	Revenu net de commissions.....	14	5,820	36,139	1,894	4,504
Net Farming Income.....	15	Revenu net d'agriculture.....	15	40,006	265,611	6,108	21,310
Net Fishing Income.....	16	Revenu net de pêche.....	16	3,308	20,779	162	1,163
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	73,671	714,549	42,540	223,394
Bond Interest.....	18	Intérêt obligataire.....	18	87,373	172,977	86,760	178,140
Bank Interest.....	19	Intérêt bancaire.....	19	382,256	1,027,904	278,812	860,377
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	16,929	67,335	13,188	54,067
Income from Trusts.....	21	Revenu de fiducies.....	21	13,739	18,988	8,561	22,578
Annuity Income.....	22	Revenu de rentes.....	22	14,809	144,973	7,528	24,920
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	26,662	27,407	16,010	9,621
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	11,047	24,388	6,246	11,815
Net Rental Income.....	25	Revenu net de location.....	25	60,776	11,691	26,492	29,546
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	46,724	170,055	22,073	38,630
Miscellaneous Income.....	27	Revenus divers.....	27	119,601	266,054	49,425	120,679
Total Income Assessed.....	28	Total du revenu imposé.....	28	523,964	14,700,336	361,708	5,109,863
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	529,942	1,885,304	387,661	1,379,099
Age Exemption.....	30	Exemption en raison d'âge.....	30				
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	220,531	590,787	24,267	61,810
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	142,088	180,364	16,374	18,114
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	944	1,243	363	375
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	529,942	2,657,697	387,661	1,459,397
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	448,836	109,874	232,481	40,729
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	377,520	89,906	212,264	38,136
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	190,450	257,353	82,074	82,316
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	176,435	434,747	88,350	166,983
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	4,779	4,380	4,286	4,138
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	391,387	294,727	282,390	225,423
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	48,272	46,933	29,625	27,694
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	213,572	50,552	82,594	15,351
Education Deduction.....	43	Déduction relative aux études.....	43	44,164	18,704	6,873	2,359
Tuition Fees.....	44	Frais de scolarité.....	44	6,366	2,752	5,382	1,693
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	230	298	315	314
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	405,267	171,862	238,294	74,831
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	18,316	66,248	2,696	7,785
Disability Deduction.....	48	Déduction pour invalidité.....	48	3,193	7,114	877	1,945
Standard Deductions.....	49	Déductions uniformes.....	49	394,802	39,449	330,407	33,018
Medical Claims.....	50	Réclamations de frais médicaux.....	50	16,690	12,734	15,547	10,736
Charitable Donations.....	51	Dons de charité.....	51	128,494	116,217	49,231	31,668
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	57,562	47,807	4,608	6,704
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	1,538	24,057	239	2,345
Other Deductions.....	54	Autres déductions.....	54	137,361	257,830	74,924	53,632
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	530,293	2,053,546	387,695	827,801
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	485,584	9,901,752	289,002	3,057,533
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	447,052	1,909,719	246,233	476,347
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	339,998	767,652	193,948	196,416
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	455,249	2,677,371	249,874	672,763
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	337,830	83,188	186,392	32,597
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	483,796	1,973,723	286,292	521,427
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	71,148	158,314	40,268	48,967
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	16,150	21,376	1,472	1,163
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	2,132	821	51,746	20,996

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 60-64 GROUPE D'ÂGE						P O S I T I O N
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
705,123		364,207		197,039		561,246		1
213,513		79,535		114,972		194,507		2
918,636		443,742		312,011		755,753		3
	\$		\$		\$		\$	
652,842	12,927,674	296,168	6,192,239	152,063	1,750,334	448,231	7,942,573	4
19,259	256,156	9,908	145,551	3,307	15,329	13,215	160,879	5
21,695	57,643	12,973	53,825	3,684	8,315	16,657	62,140	6
146,354	62,963	44,340	17,682	9,039	2,774	53,379	20,457	7
152,894	442,094	87,348	285,309	32,898	80,791	120,246	366,100	8
								9
79,534	213,819	41,508	131,428	70,523	167,614	112,031	299,042	10
80,702	533,134	101,084	907,013	55,948	274,674	157,032	1,181,687	11
66,173	271,673	33,318	159,562	10,715	27,539	44,033	187,101	12
16,341	498,831	10,387	318,506	2,457	20,838	12,844	339,344	13
7,714	40,643	4,537	26,406	1,309	2,733	5,846	29,138	14
46,114	286,921	31,939	228,720	5,069	15,142	37,008	243,862	15
3,470	21,942	2,283	9,967	28	26	2,311	9,993	16
116,211	937,943	61,108	562,263	43,678	237,883	104,786	800,146	17
174,133	351,117	85,429	194,169	87,869	207,540	173,298	401,710	18
661,068	1,888,282	338,761	1,104,526	248,008	990,980	586,769	2,095,506	19
30,117	121,402	17,706	71,439	14,840	57,662	32,546	129,101	20
22,300	41,566	10,775	12,728	10,215	38,453	20,990	51,180	21
22,337	169,893	22,442	161,102	15,570	49,335	38,012	210,437	22
42,672	37,028	22,558	24,888	15,682	10,504	38,240	35,392	23
17,293	36,203	10,992	24,285	6,898	16,456	17,890	40,741	24
87,268	17,854	46,589	31,961	21,887	30,065	68,476	62,026	25
68,797	208,685	42,507	131,945	23,721	29,363	66,228	161,308	26
169,026	386,734	106,850	294,286	38,969	94,026	145,819	388,312	27
885,672	19,810,199	435,851	11,089,799	296,567	4,128,377	732,418	15,218,176	28
917,603	3,264,403	443,120	1,576,151	311,657	1,108,740	754,777	2,684,891	29
								30
244,798	652,597	192,801	502,182	12,399	29,914	205,200	532,097	31
158,462	198,477	58,687	71,145	6,473	6,331	65,160	77,476	32
1,307	1,618	598	714	70	86	672	800	33
917,603	4,117,094	443,120	2,150,192	311,657	1,145,071	754,777	3,295,264	34
681,317	150,603	314,498	74,651	141,627	24,201	456,125	98,852	35
589,784	128,042	265,122	59,119	127,132	21,809	392,254	80,928	36
272,524	339,669	134,301	162,073	52,401	47,007	186,702	209,080	37
264,785	601,730	141,154	382,475	59,530	125,428	200,684	507,903	38
9,065	8,518	4,334	4,266	2,917	2,914	7,251	7,180	39
673,777	520,151	344,499	277,757	249,538	214,780	594,037	492,537	40
77,897	74,627	99,593	96,296	56,723	53,116	156,316	149,412	41
296,166	65,903	149,854	31,218	56,641	9,222	206,495	40,439	42
51,037	21,063	19,307	7,530	2,683	993	21,990	8,523	43
11,748	4,445	3,069	862	1,899	532	4,968	1,393	44
545	612	275	259	47	12	322	271	45
643,561	246,693	289,487	115,587	147,415	44,455	436,902	160,041	46
21,012	74,033	11,083	38,769	1,678	3,942	12,761	42,711	47
4,070	9,059	3,454	7,658	1,557	3,458	5,011	11,116	48
725,209	72,467	323,505	32,317	254,206	25,454	577,711	57,771	49
32,237	23,470	16,905	15,966	13,576	9,985	30,481	25,951	50
177,725	147,885	114,357	97,696	50,682	34,381	165,039	132,077	51
62,170	54,511	64,450	69,729	5,202	8,922	69,652	78,650	52
1,777	26,402	987	13,778	237	3,516	1,224	17,294	53
212,285	311,463	122,350	184,523	65,912	48,798	188,262	233,320	54
917,988	2,881,346	443,329	1,672,528	311,875	682,923	755,204	2,355,452	55
774,586	12,959,286	392,408	7,259,580	231,850	2,461,944	624,258	9,721,524	56
693,285	2,386,066	357,729	1,356,447	193,518	381,707	551,247	1,738,154	57
533,946	964,068	279,815	560,023	154,543	161,080	434,358	721,102	58
705,123	3,350,134	364,207	1,916,470	197,039	542,787	561,246	2,459,257	59
524,222	115,786	240,094	57,856	116,300	19,786	356,394	77,642	60
770,088	2,495,150	390,872	1,417,324	228,949	416,423	619,821	1,833,747	61
111,416	207,281	59,054	124,677	40,730	51,977	99,784	176,654	62
17,622	22,539	11,426	17,481	1,037	678	12,463	18,159	63
53,878	21,817	2,019	945	13,639	5,286	15,658	6,231	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

		65 AND OVER—65 ET PLUS			
		Males-Hommes		Females-Femmes	
ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1 Nombre de déclarations imposables.....	1	439,589		364,158
Number of Non-Taxable Returns.....	2 Nombre de déclarations non imposables..	2	332,096		316,664
Total Number of Returns.....	3 Nombre total de déclarations.....	3	771,685		680,822
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4 Salaires et traitements.....	4	139,031	65,590	461,679
Commissions from Employment.....	5 Commissions d'emplois.....	5	7,229	59,120	12,027
Other Employment Earnings.....	6 Autres gains provenant d'un emploi...	6	4,176	11,702	2,644
Family Allowance.....	7 Allocations Familiales.....	7	14,472	6,077	1,742
Unemployment Insurance Benefits.....	8 Prestations d'assurance-chômage.....	8	33,317	42,598	13,659
Old Age Pension.....	9 Pension de vieillesse.....	9	746,235	2,004,026	1,815,358
CPP or QPP Benefits.....	10 Prestations du RPC ou RRQ.....	10	665,626	1,573,109	700,835
Other Pensions or Superannuation.....	11 Autres pensions ou pensions de retraite	11	402,189	2,211,167	938,054
Net Business Income.....	12 Revenu net d'entreprise.....	12	33,751	93,017	26,497
Net Professional Income.....	13 Revenu net de professions.....	13	13,183	223,074	11,086
Net Commission Income.....	14 Revenu net de commissions.....	14	7,022	29,623	1,598
Net Farming Income.....	15 Revenu net d'agriculture.....	15	47,246	199,849	29,287
Net Fishing Income.....	16 Revenu net de pêche.....	16	1,654	3,532	63
Taxable Amount of Dividends.....	17 Montant imposable des dividendes.....	17	107,901	959,851	762,054
Bond Interest.....	18 Intérêt obligataire.....	18	210,558	669,512	772,091
Bank Interest.....	19 Intérêt bancaire.....	19	663,366	3,026,551	3,245,552
Mortgage Interest.....	20 Intérêt hypothécaire.....	20	45,174	163,800	143,128
Income from Trusts.....	21 Revenu de fiducies.....	21	18,915	39,944	239,114
Annuity Income.....	22 Revenu de rentes.....	22	94,799	390,881	132,545
Other Canadian Investment Income.....	23 Autres placements au Canada.....	23	44,253	38,675	30,054
Foreign Investment Income.....	24 Revenu de placements à l'étranger.....	24	17,121	57,513	46,029
Net Rental Income.....	25 Revenu net de location.....	25	71,746	148,492	95,139
Net Taxable Capital Gains.....	26 Gains nets en capital imposables.....	26	70,490	202,244	101,928
Miscellaneous Income.....	27 Revenus divers.....	27	130,778	319,825	119,126
Total Income Assessed.....	28 Total du revenu imposé.....	28	770,854	14,114,817	9,701,289
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29 Exemption personnelle de base.....	29	770,638	2,741,403	2,421,828
Age Exemption.....	30 Exemption en raison d'âge.....	30	769,856	1,707,825	1,509,778
Married or Equivalent Exemption.....	31 Exemptions de marié ou l'équivalent...	31	210,571	393,954	18,947
Wholly Dependent Children.....	32 Enfants entièrement à charge.....	32	22,823	27,046	3,151
Other Dependants Exemption.....	33 Ex. pour autres personnes à charge.....	33	124	118	83
Total Personal Exemptions.....	34 Total des exemptions personnelles.....	34	770,638	4,870,346	3,953,786
Deductions	Déductions				
CPP or QPP Contributions.....	35 Cotisations au RPC ou RRQ.....	35	44,014	5,925	2,255
Unemployment Insurance Premiums.....	36 Primes d'assurance-chômage.....	36	30,740	3,673	1,449
Registered Pension Plan	Contributions à un régime enregistré				
Contributions.....	37 de pensions.....	37	26,177	23,584	8,936
Retirement Savings Plan Premiums.....	38 Primes d'épargne-retraite.....	38	64,879	278,996	85,461
Registered Home Ownership.....	39 Régime enregistré d'épargne-logement	39	2,924	2,847	2,262
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes				
Deduction.....	40 et gains en capital.....	40	663,181	572,411	552,561
Pension Income	Déduction pour revenu tiré				
Deduction.....	41 d'une pension.....	41	423,412	398,138	231,998
Union and Professional Dues.....	42 Cotisations syndicales et prof.....	42	53,574	5,459	1,724
Education Deduction.....	43 Déduction relative aux études.....	43	6,168	2,378	344
Tuition Fees.....	44 Frais de scolarité.....	44	1,609	453	338
Child Care Expenses.....	45 Frais de garde d'enfants.....	45			
General Expense Allowance.....	46 Allocation pour frais généraux.....	46	127,096	33,062	12,304
Other Expenses of Employment.....	47 Autres frais professionnels.....	47	5,990	17,581	3,328
Disability Deduction.....	48 Déduction pour invalidité.....	48	9,988	22,035	24,641
Standard Deductions.....	49 Déductions uniformes.....	49	554,143	55,362	49,835
Medical Claims.....	50 Réclamations de frais médicaux.....	50	28,146	53,616	82,207
Charitable Donations.....	51 Dons de charité.....	51	206,936	175,242	125,395
Eligible Deductions Transferred	Déductions admissibles transférables				
from Spouse.....	52 entre conjoints.....	52	180,272	335,960	21,838
Allowable Investment Loss.....	53 Pertes déductibles d'entreprise.....	53	1,204	20,857	2,823
Other Deductions.....	54 Autres déductions.....	54	212,338	170,278	84,123
Total Deductions (Item 35-54).....	55 Total des déductions (Postes 35 à 54).....	55	770,750	2,177,859	1,289,698
Taxable Income Assessed.....	56 Revenu imposable établi.....	56	566,099	7,296,148	4,826,778
Net Federal Tax Payable.....	57 Impôt fédéral net à payer.....	57	425,079	1,280,902	737,380
Net Provincial Tax Payable.....	58 Impôt provincial net à payer.....	58	350,281	550,177	321,635
Total Net Tax Payable.....	59 Impôt total net à payer.....	59	439,589	1,831,079	1,059,015
Canada Pension Plan Contributions.....	60 Cotisations au RPC.....	60	32,992	4,673	1,987
Basic Federal Tax.....	61 Impôt fédéral de base.....	61	559,625	1,348,900	801,765
Dividend Tax Credit.....	62 Dégrevement pour dividendes.....	62	100,702	211,592	166,053
Investment Tax Credit.....	63 Dégrevement pour investissement.....	63	10,260	11,407	924
Child Tax Credit.....	64 Crédit d'impôt pour enfants.....	64	987	408	1,797

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Total		GRAND TOTAL—TOTAL GLOBAL						P O T E T M E
		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
803,747		6,330,019		4,098,007		10,428,026		1
648,760		1,630,613		3,162,224		4,792,837		2
1,452,507		7,960,632		7,260,231		15,220,863		3
	\$		\$		\$		\$	
204,621	2,102,314	6,390,911	126,496,534	4,839,638	55,049,971	11,230,549	181,546,506	4
8,658	71,147	234,473	2,957,206	92,595	471,050	327,068	3,428,255	5
5,551	14,346	232,882	389,283	170,892	171,166	403,774	560,449	6
18,159	7,819	2,699,040	1,625,917	1,044,208	530,364	3,743,248	2,156,281	7
47,519	56,257	1,825,107	5,412,308	1,189,453	2,633,852	3,014,560	8,046,160	8
1,410,201	3,819,384	746,589	2,004,616	665,158	1,818,218	1,411,747	3,822,834	9
1,046,755	2,273,943	791,648	1,889,998	621,225	1,233,397	1,412,873	3,123,395	10
639,921	3,149,221	607,455	3,769,646	350,417	1,413,144	957,872	5,182,789	11
42,918	119,514	568,981	2,413,958	229,426	641,167	798,407	3,055,125	12
16,006	234,160	177,074	4,968,060	66,501	542,593	243,575	5,510,653	13
7,916	31,222	67,662	367,842	27,600	54,268	95,262	422,110	14
56,059	229,136	377,829	1,660,046	62,858	171,482	440,687	1,831,528	15
1,672	3,595	49,440	317,153	4,751	14,391	54,191	331,544	16
231,892	1,721,905	665,891	6,231,108	452,298	2,748,314	1,118,189	8,979,422	17
456,485	1,441,603	945,440	1,581,050	986,036	1,725,549	1,931,476	3,306,599	18
1,270,906	6,272,103	4,272,018	8,314,588	3,601,485	7,920,688	7,873,503	16,235,276	19
82,797	306,929	131,485	467,887	109,150	395,127	240,635	863,014	20
56,170	279,058	130,943	182,894	102,867	417,856	233,810	600,751	21
154,981	523,427	165,649	1,090,993	99,668	297,868	265,317	1,388,861	22
86,614	68,729	235,547	203,672	164,284	94,344	399,831	298,016	23
31,316	103,542	88,141	180,802	50,418	123,447	138,559	304,249	24
120,240	243,630	566,482	817,923	242,661	119,717	809,143	698,206	25
129,496	304,172	446,809	1,078,243	222,599	294,675	669,408	1,372,917	26
188,788	438,951	1,362,657	2,770,088	777,167	1,650,808	2,139,824	4,420,896	27
1,450,422	23,816,106	7,903,554	175,555,968	6,537,900	80,533,454	14,441,454	256,089,423	28
1,451,078	5,163,231	7,952,189	28,253,802	7,257,440	25,792,938	15,209,629	54,046,738	29
1,450,068	3,217,603	770,210	1,708,611	681,404	1,512,275	1,451,614	3,220,886	30
219,867	412,901	2,323,612	6,085,237	511,861	1,451,013	2,835,473	7,536,250	31
25,519	30,196	2,766,216	3,850,818	705,973	810,983	3,472,189	4,661,801	32
192	201	40,359	57,144	14,945	18,002	55,304	75,146	33
1,451,078	8,824,132	7,952,189	39,955,611	7,257,440	29,585,211	15,209,629	69,540,821	34
64,640	8,180	6,377,896	1,421,380	4,390,958	730,859	10,768,854	2,152,238	35
44,650	5,121	5,972,081	1,259,610	4,405,711	721,166	10,377,792	1,980,776	36
35,113	28,393	2,136,356	2,681,537	1,299,134	1,200,316	3,435,490	3,881,853	37
92,398	364,457	1,393,598	3,069,275	706,735	1,248,074	2,100,333	4,317,349	38
5,238	5,109	309,382	297,603	233,235	223,812	542,617	521,415	39
1,267,400	1,124,972	4,452,571	2,764,969	3,721,883	2,377,739	8,174,454	5,142,707	40
678,881	630,137	618,886	584,397	370,490	336,654	989,376	921,051	41
83,185	7,183	2,815,221	640,848	1,604,245	287,965	4,419,466	928,813	42
7,179	2,722	502,742	178,512	250,547	77,112	753,289	255,624	43
2,863	791	514,249	296,663	505,018	248,766	1,019,267	545,429	44
187,259	45,366	19,611	20,043	428,218	438,829	447,829	458,872	45
6,726	20,910	6,305,985	2,401,488	4,778,689	1,400,494	11,084,674	3,801,982	46
21,135	46,676	246,666	799,708	46,232	125,278	292,898	924,986	47
1,052,190	105,197	30,204	66,944	17,608	38,363	47,812	105,307	48
60,161	135,822	6,694,290	668,033	6,613,651	663,175	13,307,941	1,331,208	49
373,562	300,637	161,648	165,975	172,759	178,470	334,407	344,446	50
		1,189,027	1,005,834	544,296	354,217	1,733,323	1,360,052	51
192,311	357,799	520,278	583,387	39,847	48,853	560,125	632,239	52
1,640	23,680	21,106	241,832	3,435	31,351	24,541	273,183	53
407,191	254,402	1,568,123	2,774,381	825,894	578,248	2,394,017	3,352,628	54
1,451,236	3,467,557	7,956,295	21,922,418	7,258,592	11,309,740	15,214,887	33,232,159	55
1,043,350	12,122,925	6,963,024	114,580,677	4,839,043	46,150,995	11,802,067	160,731,673	56
782,180	2,018,282	6,228,452	20,747,325	4,036,165	6,917,120	10,264,617	27,664,445	57
646,455	871,812	4,695,984	8,224,768	3,080,308	2,791,415	7,776,292	11,016,182	58
803,747	2,890,094	6,330,019	28,972,093	4,098,007	9,708,534	10,428,026	38,680,627	59
50,811	6,659	4,761,850	1,072,996	3,383,210	563,482	8,145,060	1,636,478	60
1,024,533	2,150,665	6,936,829	21,953,776	4,807,664	7,742,412	11,744,493	29,696,188	61
213,584	377,644	633,482	1,375,652	410,099	600,150	1,043,581	1,975,803	62
11,575	12,331	137,309	174,247	16,309	11,549	153,618	185,795	63
4,799	2,205	59,793	30,866	2,577,178	1,482,661	2,636,971	1,513,527	64

Note: The Grand Total includes taxfilers whose age was not stated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 4A

## TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	UNDER 20 - MOINS DE 20			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	155,176	82,503
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	155,176	82,503
Sources of Income		Sources de revenu			
Wages and Salaries.....	4	Salaires et traitements.....	4	149,591	\$ 1,348,791
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,405	4,820
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	2,853	1,542
Family Allowance.....	7	Allocations Familiales.....	7	1,830	562
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	61,891	156,826
Old Age Pension.....	9	Pension de vieillesse.....	9		
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	2,601	1,875
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	146	162
Net Business Income.....	12	Revenu net d'entreprise.....	12	1,880	9,008
Net Professional Income.....	13	Revenu net de professions.....	13	241	963
Net Commission Income.....	14	Revenu net de commissions.....	14	516	491
Net Farming Income.....	15	Revenu net d'agriculture.....	15	2,054	10,696
Net Fishing Income.....	16	Revenu net de pêche.....	16	2,108	11,903
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	2,333	22,115
Bond Interest.....	18	Intérêt obligataire.....	18	6,229	6,537
Bank Interest.....	19	Intérêt bancaire.....	19	44,802	26,513
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	176	202
Income from Trusts.....	21	Revenu de fiducies.....	21	1,911	16,162
Annuity Income.....	22	Revenu de rentes.....	22		
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	1,285	3,640
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	589	1,381
Net Rental Income.....	25	Revenu net de location.....	25	175	176
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	859	2,899
Miscellaneous Income.....	27	Revenus divers.....	27	5,700	4,551
Total Income Assessed.....	28	Total du revenu imposé.....	28	155,176	1,631,463
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	155,126	551,440
Age Exemption.....	30	Exemption en raison d'âge.....	30		
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	2,056	5,741
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	1,214	963
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	258	337
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	155,126	558,482
Deductions		Déductions			
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	131,758	16,318
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	148,206	19,838
Registered Pension Plan		Contributions à un régime enregistré			
Contributions.....	37	de pensions.....	37	12,350	5,984
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	2,050	2,800
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	2,902	2,864
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes			
Deduction.....	40	et gains en capital.....	40	47,077	17,289
Pension Income		Déduction pour revenu tiré			
Deduction.....	41	d'une pension.....	41	85	44
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	37,403	4,761
Education Deduction.....	43	Déduction relative aux études.....	43	12,821	3,193
Tuition Fees.....	44	Frais de scolarité.....	44	13,968	8,429
Child Care Expenses.....	45	Frais de garde d'enfants.....	45		
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	149,366	38,774
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	1,312	1,257
Disability Deduction.....	48	Déduction pour invalidité.....	48		
Standard Deductions.....	49	Déductions uniformes.....	49	150,734	15,051
Medical Claims.....	50	Réclamations de frais médicaux.....	50	852	314
Charitable Donations.....	51	Dons de charité.....	51	3,742	1,934
Eligible Deductions Transferred		Déductions admissibles transférables			
from Spouse.....	52	entre conjoints.....	52		
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	10	25
Other Deductions.....	54	Autres déductions.....	54	5,956	2,084
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	155,170	140,959
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	155,176	930,578
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	150,370	111,620
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	113,877	50,389
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	155,176	162,009
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	104,184	13,262
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	155,176	142,225
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	2,333	5,011
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	462	331
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	180	185

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Total		AGE GROUP 20-24 GROUPE D'ÂGE						P O T E N T I O N A L
		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
237,679		783,595		608,544		1,392,139		1
237,679		783,595		608,544		1,392,139		2
	\$		\$		\$		\$	3
229,187	2,028,779	759,079	10,289,503	598,764	7,121,428	1,357,843	17,410,931	4
3,840	6,705	19,900	93,479	14,970	41,465	34,870	134,944	5
5,381	3,078	38,820	21,225	21,908	12,541	60,728	33,766	6
3,269	1,003	74,462	25,174	33,598	9,927	108,060	35,100	7
81,152	194,920	345,750	1,025,354	166,564	376,172	512,314	1,401,526	8
3,549	2,352	5,938	3,913	3,217	2,106	9,155	6,019	9
278	346	2,023	1,706	441	191	2,464	1,897	10
2,360	10,382	18,961	90,851	7,343	18,616	26,304	109,467	11
418	1,751	3,158	14,176	1,993	9,696	5,151	23,872	12
575	579	3,226	10,362	1,308	1,136	4,534	11,497	13
2,383	14,604	12,657	53,239	1,486	9,911	14,143	63,150	14
2,240	12,186	5,536	35,158	497	1,691	6,033	36,849	15
3,847	53,194	13,937	52,402	11,730	33,102	25,667	85,504	16
10,336	10,675	41,143	27,120	48,123	26,954	89,266	54,074	17
71,492	48,566	258,260	142,401	244,858	122,308	503,118	264,710	18
216	246	881	3,319	767	1,102	1,648	4,422	19
3,767	30,853	5,327	15,709	3,936	11,330	9,263	27,039	20
17	96	448	2,960	199	1,806	647	4,766	21
2,298	3,900	7,891	3,179	6,189	2,809	14,080	5,988	22
1,020	3,740	895	1,753	745	2,597	1,640	4,351	23
420	405	9,833	9,500	3,799	3,154	13,632	12,656	24
1,542	3,843	8,629	7,285	4,443	1,452	13,072	8,737	25
9,957	8,344	82,641	100,169	46,871	53,720	129,512	153,888	26
237,679	2,440,546	783,595	12,010,935	608,544	7,858,906	1,392,139	19,869,841	27
237,600	844,849	782,910	2,785,375	608,380	2,163,011	1,391,290	4,948,385	28
3,109	7,968	82,232	212,005	22,189	58,760	104,421	270,765	29
2,173	1,683	71,782	63,791	20,520	15,937	92,302	79,728	30
640	803	2,082	2,505	1,841	1,721	3,923	4,226	31
237,600	855,303	782,910	3,063,676	608,380	2,239,428	1,391,290	5,303,104	32
202,968	24,885	754,779	142,097	590,225	104,377	1,345,004	246,473	33
226,889	30,425	754,391	138,821	593,664	108,880	1,348,055	247,702	34
20,101	9,216	132,103	96,569	130,797	87,199	262,900	183,768	35
3,385	3,849	37,044	57,616	28,849	36,181	65,893	93,797	36
4,679	4,288	65,522	62,402	58,226	55,202	123,748	117,604	37
76,575	27,906	276,275	108,629	267,348	102,512	543,623	211,141	38
211	145	1,828	1,138	813	512	2,641	1,650	39
56,745	6,916	279,364	48,444	190,470	30,527	469,834	78,971	40
20,983	5,185	79,465	22,941	45,518	12,536	124,983	35,478	41
24,071	13,050	88,476	50,595	80,610	33,924	169,086	84,520	42
404	346	206	203	19,779	17,161	19,985	17,365	43
228,909	59,079	757,500	265,829	598,092	202,794	1,355,592	468,624	44
1,814	1,596	14,175	23,145	4,393	7,080	18,568	30,224	45
68	151	622	1,381	131	291	753	1,672	46
231,267	23,098	745,708	74,537	575,888	57,511	1,321,596	132,048	47
1,496	709	5,648	3,296	10,451	5,242	16,099	8,538	48
5,059	2,399	32,834	19,827	24,082	11,912	56,916	31,738	49
10	25	5,399	2,015	2,370	939	7,769	2,954	50
8,979	2,659	336	990			336	990	51
237,651	215,927	67,429	30,872	40,385	10,468	107,814	41,340	52
		783,541	1,151,348	608,520	885,250	1,392,061	2,036,598	53
237,679	1,365,981	783,595	7,785,025	608,544	4,731,240	1,392,139	12,516,264	54
229,324	156,971	772,982	1,167,390	598,826	640,472	1,371,808	1,807,863	55
173,110	71,318	576,237	485,239	447,220	266,795	1,023,457	752,033	56
237,679	228,289	783,595	1,652,629	608,544	907,267	1,392,139	2,559,896	57
160,693	20,193	571,682	110,627	447,226	80,234	1,018,908	190,861	58
237,679	203,335	783,595	1,332,144	608,544	762,424	1,392,139	2,094,568	59
3,847	12,056	13,639	11,876	11,269	7,503	24,908	19,379	60
669	547	4,481	3,819	685	818	5,166	4,637	61
2,558	1,102	758	279	56,274	21,181	57,032	21,460	62

## TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—25-29			
			Males-Hommes		Females-Femmes	
ITEM	POSTE		Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	900,738	630,855	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	900,738	630,855	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	856,828	16,638,516	615,393
Commissions from Employment.....	5	Commissions d'emplois.....	5	37,414	380,540	12,919
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	30,886	30,269	15,961
Family Allowance.....	7	Allocations Familiales.....	7	305,045	137,498	101,637
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	285,397	878,396	180,753
Old Age Pension.....	9	Pension de vieillesse.....	9			440,827
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	862	1,649	1,770
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	1,439	1,761	2,251
Net Business Income.....	12	Revenu net d'entreprise.....	12	44,633	254,656	14,248
Net Professional Income.....	13	Revenu net de professions.....	13	14,119	193,942	7,219
Net Commission Income.....	14	Revenu net de commissions.....	14	6,191	23,344	2,824
Net Farming Income.....	15	Revenu net d'agriculture.....	15	19,836	105,368	2,746
Net Fishing Income.....	16	Revenu net de pêche.....	16	5,656	46,050	659
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	39,235	192,189	24,245
Bond Interest.....	18	Intérêt obligataire.....	18	71,738	44,721	73,807
Bank Interest.....	19	Intérêt bancaire.....	19	370,359	241,035	291,610
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	2,335	5,337	1,831
Income from Trusts.....	21	Revenu de fiducies.....	21	7,599	10,237	3,402
Annuity Income.....	22	Revenu de rentes.....	22	828	10,920	565
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	15,066	6,272	8,802
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	3,198	2,577	1,557
Net Rental Income.....	25	Revenu net de location.....	25	36,314	52,155	11,990
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	28,644	19,655	11,752
Miscellaneous Income.....	27	Revenus divers.....	27	138,086	213,085	83,914
Total Income Assessed.....	28	Total du revenu imposé.....	28	900,738	19,385,861	630,855
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	900,341	3,197,542	630,640
Age Exemption.....	30	Exemption en raison d'âge.....	30			2,239,713
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent..	31	222,487	584,643	45,727
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	304,695	334,296	73,660
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	4,967	7,004	2,920
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	900,341	4,123,486	630,640
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	875,770	205,594	612,676
Unemployment Insurance Premiums....	36	Primes d'assurance-chômage.....	36	848,587	195,530	604,897
Registered Pension Plan Contributions ..	37	Contributions à un régime enregistré de pensions.....	37	265,729	258,930	228,808
Retirement Savings Plan Premiums....	38	Primes d'épargne-retraite.....	38	109,496	178,542	73,939
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	113,387	109,164	76,782
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	402,201	180,774	320,005
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	1,021	686	1,693
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	401,253	88,605	257,615
Education Deduction.....	43	Déduction relative aux études.....	43	32,136	9,678	21,087
Tuition Fees.....	44	Frais de scolarité.....	44	77,632	36,492	59,990
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	1,976	1,894	98,932
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	850,602	360,109	613,745
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	36,893	107,377	8,174
Disability Deduction.....	48	Déduction pour invalidité.....	48	981	2,053	233
Standard Deductions.....	49	Déductions uniformes.....	49	829,057	82,699	586,227
Medical Claims.....	50	Réclamations de frais médicaux.....	50	7,887	6,239	12,567
Charitable Donations.....	51	Dons de charité.....	51	65,947	49,721	36,195
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	16,073	7,584	4,122
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	1,774	5,913	15
Other Deductions.....	54	Autres déductions.....	54	128,674	113,347	65,899
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	900,684	2,000,930	630,820
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	900,729	13,222,405	630,855
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	891,101	2,216,774	623,169
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	657,806	870,908	460,899
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	900,738	3,087,682	630,855
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	650,987	155,891	458,948
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	900,705	2,423,551	630,853
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	37,863	43,294	23,373
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	10,803	10,711	798
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	2,293	1,041	168,756

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 30-34 GROUPE D'ÂGE						P O S I T I O N
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,531,593		841,725		521,332		1,363,057		1
1,531,593		841,725		521,332		1,363,057		2
	\$		\$		\$		\$	3
1,472,221	25,634,427	787,923	18,393,876	498,214	8,132,750	1,286,137	26,526,627	4
50,333	449,651	38,154	487,623	8,772	59,870	46,926	547,493	5
46,847	45,900	21,752	31,819	10,996	15,531	32,748	47,350	6
406,682	177,501	483,381	284,787	135,274	68,860	618,655	353,648	7
466,150	1,319,223	204,719	637,758	113,837	285,643	318,556	923,402	8
								9
2,632	4,259	897	1,360	3,652	7,938	4,549	9,298	10
3,200	4,013	1,408	3,992	1,329	4,320	2,737	8,312	11
58,881	310,950	58,818	309,605	19,489	82,958	78,307	392,563	12
21,338	256,903	25,158	634,180	9,763	121,524	34,921	755,704	13
9,015	28,042	6,831	42,399	2,525	9,331	9,356	51,730	14
22,582	116,386	23,092	120,790	4,100	11,782	27,192	132,572	15
6,315	48,327	5,575	47,454	501	1,885	6,076	49,339	16
63,480	276,213	60,173	386,783	29,187	186,865	89,360	573,648	17
145,545	87,410	83,049	62,965	68,670	53,864	151,719	116,829	18
661,969	436,121	399,588	308,874	273,993	250,425	673,581	559,299	19
4,166	8,175	4,627	9,875	3,110	5,251	7,737	15,126	20
11,001	17,729	11,739	9,710	3,777	7,940	15,516	17,650	21
1,393	15,566	2,521	31,325	1,020	4,563	3,541	35,887	22
23,868	8,059	17,325	12,306	9,098	3,925	26,423	16,231	23
4,755	3,475	6,113	5,835	2,279	6,107	8,392	11,942	24
48,304	62,494	56,038	126,266	17,764	16,038	73,802	142,305	25
40,396	27,235	43,267	38,313	15,728	10,055	58,995	48,368	26
222,000	348,020	150,392	260,893	83,299	206,870	233,691	467,763	27
1,531,593	29,561,089	841,725	21,996,254	521,332	9,522,218	1,363,057	31,518,473	28
1,530,981	5,437,256	841,099	2,988,003	521,179	1,854,022	1,362,278	4,842,025	29
								30
268,214	715,555	289,164	783,180	61,404	181,015	350,568	964,195	31
378,355	402,097	478,320	632,249	101,254	111,434	579,574	743,683	32
7,887	10,563	8,337	12,215	2,716	3,709	11,053	15,924	33
1,530,981	6,565,471	841,099	4,415,647	521,179	2,150,180	1,362,278	6,565,827	34
1,488,446	330,149	825,524	207,368	505,503	107,897	1,331,027	315,265	35
1,453,484	321,846	767,049	189,835	474,147	103,482	1,241,196	293,318	36
494,537	444,759	328,182	404,804	213,062	211,842	541,244	616,646	37
183,435	287,170	157,592	288,367	80,929	134,915	238,521	423,281	38
190,169	183,460	53,692	52,169	34,521	33,528	88,213	85,697	39
722,206	327,767	432,286	214,615	295,001	152,761	727,287	367,376	40
2,714	1,821	1,123	770	1,107	669	2,230	1,439	41
658,868	138,894	404,422	98,591	227,805	48,050	632,227	146,641	42
53,223	15,379	14,133	4,260	11,153	2,910	25,286	7,170	43
137,622	57,795	58,320	24,958	49,588	15,858	107,908	40,817	44
100,908	100,899	5,800	6,290	133,813	152,400	139,613	158,690	45
1,464,347	593,214	778,822	347,507	496,257	195,682	1,275,079	543,190	46
45,067	123,607	38,578	131,275	6,613	16,451	45,191	147,727	47
1,214	2,570	1,959	4,226	517	1,148	2,476	5,374	48
1,415,284	141,191	731,751	73,031	475,875	47,556	1,207,626	120,587	49
20,454	13,023	11,516	8,388	14,191	9,596	25,707	17,983	50
102,142	69,278	102,749	84,275	36,277	19,553	139,026	103,828	51
20,195	9,452	29,931	15,062	2,226	1,235	32,157	16,297	52
1,789	5,946	2,862	12,284	293	1,174	3,155	13,458	53
194,573	134,474	179,268	253,400	63,184	29,902	242,452	283,302	54
1,531,504	3,302,692	841,501	2,421,476	521,298	1,286,609	1,362,799	3,708,085	55
1,531,584	19,646,185	841,725	15,048,291	521,332	6,069,720	1,363,057	21,118,011	56
1,514,270	3,178,969	830,560	2,685,873	514,680	948,377	1,345,240	3,634,250	57
1,118,705	1,251,203	619,549	1,044,553	383,385	366,602	1,002,934	1,411,155	58
1,531,593	4,430,172	841,725	3,730,426	521,332	1,314,979	1,363,057	5,045,405	59
1,109,935	249,716	615,015	156,119	381,555	80,950	996,570	237,069	60
1,531,558	3,512,364	841,699	2,873,294	521,329	1,050,551	1,363,028	3,923,845	61
61,236	62,339	58,665	87,415	28,702	42,356	87,367	129,771	62
11,601	11,219	12,431	14,859	1,854	907	14,285	15,765	63
171,049	75,158	5,942	2,737	203,998	107,173	209,940	109,910	64

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

		AGE GROUP—35-39			
		Males-Hommes		Females-Femmes	
		Number	Amount	Number	Amount
ITEM	POSTE	Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	765,495		467,552	
Number of Non-Taxable Returns.....	2				
Total Number of Returns.....	3	765,495		467,552	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	709,770	18,665,469	443,767	7,137,145
Commissions from Employment.....	5	29,955	503,312	7,549	71,632
Other Employment Earnings.....	6	20,262	34,215	8,940	16,125
Family Allowance.....	7	526,927	371,934	142,148	83,024
Unemployment Insurance Benefits.....	8	156,810	473,844	92,307	222,344
Old Age Pension.....	9				
CPP or QPP Benefits.....	10	1,766	4,441	6,794	13,127
Other Pensions or Superannuation.....	11	2,514	6,678	1,541	4,025
Net Business Income.....	12	62,438	309,801	17,978	97,771
Net Professional Income.....	13	28,191	945,026	7,217	93,155
Net Commission Income.....	14	6,532	45,704	1,142	3,216
Net Farming Income.....	15	26,655	128,539	4,147	13,468
Net Fishing Income.....	16	4,804	40,845	437	1,105
Taxable Amount of Dividends.....	17	68,225	665,878	32,019	257,519
Bond Interest.....	18	83,618	67,337	63,532	62,655
Bank Interest.....	19	411,791	385,103	253,578	313,404
Mortgage Interest.....	20	6,694	16,120	3,955	15,327
Income from Trusts.....	21	13,860	8,788	3,452	8,804
Annuity Income.....	22	4,643	49,936	1,529	10,535
Other Canadian Investment Income.....	23	19,146	11,525	9,988	7,184
Foreign Investment Income.....	24	8,115	7,718	2,327	4,924
Net Rental Income.....	25	63,533	211,957	17,962	18,187
Net Taxable Capital Gains.....	26	50,117	75,673	14,538	15,135
Miscellaneous Income.....	27	152,221	320,749	75,101	227,911
Total Income Assessed.....	28	765,495	22,926,677	467,552	8,661,345
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	765,000	2,719,388	467,481	1,662,079
Age Exemption.....	30				
Married or Equivalent Exemption.....	31	289,545	792,204	65,453	193,651
Wholly Dependent Children.....	32	521,114	773,847	106,674	126,890
Other Dependents Exemption.....	33	7,896	11,798	2,032	2,587
Total Personal Exemptions.....	34	765,000	4,297,238	467,481	1,985,207
Deductions	Déductions				
CPP or QPP Contributions.....	35	751,700	195,066	451,647	93,677
Unemployment Insurance Premiums.....	36	674,051	172,119	415,230	88,674
Registered Pension Plan Contributions.....	37	320,247	446,522	180,571	192,624
Retirement Savings Plan Premiums.....	38	181,950	339,461	80,272	133,130
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	25,041	24,304	14,455	14,107
Pension Income Deduction.....	40	436,214	232,894	271,298	156,935
Union and Professional Dues.....	41	2,327	1,987	1,684	1,495
Education Deduction.....	42	377,283	97,677	200,109	41,664
Tuition Fees.....	43	11,554	2,866	10,652	2,511
Child Care Expenses.....	44	39,916	14,517	34,693	11,850
General Expense Allowance.....	45	5,241	5,465	82,362	91,199
Other Expenses of Employment.....	46	702,143	320,517	443,172	170,350
Disability Deduction.....	47	36,943	127,315	5,183	16,950
Standard Deductions.....	48	1,710	3,827	542	1,205
Medical Claims.....	49	631,204	63,023	419,493	41,899
Charitable Donations.....	50	13,345	11,475	15,240	10,499
Eligible Deductions Transferred from Spouse.....	51	128,269	107,981	39,366	21,650
Allowable Investment Loss.....	52	35,398	19,621	1,812	1,479
Other Deductions.....	53	2,633	15,531	517	1,835
Total Deductions (Item 35-54).....	54	194,921	368,505	61,003	25,211
Taxable Income Assessed.....	55	765,346	2,570,675	467,511	1,118,899
Net Federal Tax Payable.....	56	765,494	15,858,613	467,552	5,526,911
Net Provincial Tax Payable.....	57	753,607	2,971,314	459,771	862,888
Total Net Tax Payable.....	58	559,994	1,143,656	344,858	333,744
Canada Pension Plan Contributions.....	59	765,495	4,114,970	467,552	1,196,624
Basic Federal Tax.....	60	554,614	145,341	340,441	70,911
Dividend Tax Credit.....	61	765,420	3,118,985	467,543	950,255
Investment Tax Credit.....	62	67,153	150,258	31,568	58,011
Child Tax Credit.....	63	14,407	20,436	2,178	1,701
	64	11,046	6,035	199,903	113,521

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 40-44 GROUPE D'ÂGE							P O S I T I O N N O M B R E
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
1,233,047		594,233		366,724		960,957		1	
1,233,047		594,233		366,724		960,957		2	
	\$		\$		\$		\$	3	
1,153,537	25,802,614	543,470	14,985,629	345,840	5,613,418	889,310	20,599,047	4	
37,504	574,944	22,020	389,600	6,963	51,299	28,983	440,899	5	
29,202	50,344	16,677	32,328	6,937	8,343	23,614	40,671	6	
669,075	454,958	415,783	302,100	102,383	54,391	518,166	356,491	7	
249,117	696,188	118,165	346,088	63,615	136,847	181,780	482,935	8	
8,560	17,568	3,012	6,339	9,156	18,313	12,168	24,652	9	
4,055	10,707	5,940	25,981	2,684	6,324	8,624	32,305	10	
80,416	407,572	54,544	302,286	15,114	83,091	69,658	385,376	11	
35,408	1,038,179	21,088	767,321	5,594	67,628	26,682	834,948	12	
7,674	48,920	5,793	42,573	1,567	6,195	7,360	48,769	13	
30,802	142,007	24,556	118,333	3,835	14,042	28,391	132,375	14	
5,241	41,948	3,757	33,899	240	646	3,997	34,545	15	
100,244	923,396	66,102	697,457	31,269	227,251	97,371	924,708	16	
147,150	129,991	72,428	73,682	58,366	70,402	130,794	144,084	17	
665,369	698,507	349,712	453,745	220,739	369,927	570,451	823,672	18	
10,649	31,442	7,218	26,178	5,590	21,394	12,808	47,572	19	
17,312	17,594	11,790	11,012	3,852	12,365	15,642	23,377	20	
6,172	60,468	5,366	61,370	2,591	15,467	7,957	76,838	21	
29,134	18,709	19,398	14,504	8,271	4,430	27,669	18,934	22	
10,442	12,642	8,378	10,304	3,157	6,178	11,535	16,481	23	
81,495	230,145	60,670	165,767	19,459	4,648	80,129	170,416	24	
64,655	90,806	43,322	95,381	14,872	21,737	58,194	117,118	25	
227,322	548,662	125,310	260,930	56,147	167,022	181,457	427,952	26	
1,233,047	31,588,020	594,233	18,891,272	366,724	6,972,062	960,957	25,863,334	27	
1,232,481	4,381,468	593,620	2,110,160	366,591	1,304,095	960,211	3,414,256	28	
354,998	985,862	215,227	584,224	50,832	144,820	266,059	729,044	29	
627,788	900,737	411,309	649,499	73,730	89,490	485,039	738,989	30	
9,928	14,379	6,831	10,605	1,694	1,985	8,525	12,590	31	
1,232,481	6,282,446	593,620	3,354,489	366,591	1,540,390	960,211	4,894,879	32	
1,203,347	288,743	579,500	152,145	351,067	73,894	930,567	226,039	33	
1,089,281	260,792	511,325	131,653	319,611	69,324	830,936	200,976	34	
500,818	639,146	252,211	368,092	138,230	149,107	390,441	517,199	35	
262,222	472,591	163,713	332,171	74,644	129,666	238,357	461,837	36	
39,496	38,411	12,268	11,836	7,938	7,611	20,206	19,448	37	
707,512	389,833	367,796	214,468	236,967	150,460	604,763	364,928	38	
4,011	3,481	5,507	5,070	2,716	2,281	8,223	7,351	39	
577,392	139,342	285,386	75,647	156,884	32,866	442,270	108,513	40	
22,206	5,384	38,779	13,102	15,793	5,042	54,572	18,144	41	
74,609	26,367	21,895	8,024	24,355	7,755	46,250	15,780	42	
87,603	96,658	3,110	3,052	27,546	26,672	30,656	29,724	43	
1,145,315	490,823	536,369	246,352	344,366	133,809	880,735	380,160	44	
42,126	144,265	28,587	98,833	5,199	17,066	33,786	115,899	45	
2,252	5,030	1,866	4,538	361	725	2,227	5,263	46	
1,050,697	104,917	465,776	46,506	321,022	32,080	786,798	78,586	47	
28,585	21,966	17,688	15,210	17,034	13,024	34,722	28,234	48	
167,635	129,637	120,951	106,712	35,629	24,536	156,580	131,248	49	
37,210	21,100	34,979	21,369	1,660	1,276	36,639	22,646	50	
3,150	17,362	2,634	24,104	324	3,194	2,958	27,298	51	
255,924	393,717	161,689	356,890	56,999	34,798	218,688	391,688	52	
1,232,857	3,689,568	593,818	2,235,775	366,626	915,188	960,444	3,150,963	53	
1,233,046	21,385,524	594,233	13,063,161	366,724	4,490,930	960,957	17,554,091	54	
1,213,378	3,834,196	585,816	2,511,962	362,521	708,095	948,337	3,220,057	55	
904,852	1,477,401	435,893	965,047	277,895	278,849	713,788	1,243,897	56	
1,233,047	5,311,597	594,233	3,477,009	366,724	986,944	960,957	4,463,954	57	
895,055	216,258	428,623	113,225	273,064	57,588	701,687	170,814	58	
1,232,963	4,069,240	594,152	2,604,513	366,721	776,868	960,873	3,381,382	59	
98,721	208,276	64,918	156,692	30,780	51,510	95,698	208,201	60	
16,585	22,143	13,265	19,042	1,538	960	14,803	20,002	61	
210,949	119,561	10,990	5,465	118,482	57,969	129,472	63,434	62	

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—45-49			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
ITEM		POSTE				
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	514,487	306,499	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	514,487	306,499	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	465,584	12,893,174	282,270
Commissions from Employment.....	5	Commissions d'emplois.....	5	20,420	331,535	7,115
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	14,130	34,126	6,870
Family Allowance.....	7	Allocations Familiales.....	7	303,357	180,513	62,897
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	94,779	273,872	52,345
Old Age Pension.....	9	Pension de vieillesse.....	9			
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	3,796	8,150	14,215
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	11,880	70,761	4,228
Net Business Income.....	12	Revenu net d'entreprise.....	12	49,393	300,657	11,907
Net Professional Income.....	13	Revenu net de professions.....	13	16,466	689,331	4,375
Net Commission Income.....	14	Revenu net de commissions.....	14	4,729	40,127	984
Net Farming Income.....	15	Revenu net d'agriculture.....	15	25,551	149,109	4,020
Net Fishing Income.....	16	Revenu net de pêche.....	16	2,930	26,847	93
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	63,352	729,936	29,316
Bond Interest.....	18	Intérêt obligataire.....	18	73,378	92,495	55,827
Bank Interest.....	19	Intérêt bancaire.....	19	336,350	558,458	206,666
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	10,499	36,067	7,015
Income from Trusts.....	21	Revenu de fiducies.....	21	10,582	11,088	5,610
Annuity Income.....	22	Revenu de rentes.....	22	6,764	81,938	2,924
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	19,336	18,189	9,529
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	8,109	12,328	3,498
Net Rental Income.....	25	Revenu net de location.....	25	60,988	136,582	17,744
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	40,240	111,818	14,401
Miscellaneous Income.....	27	Revenus divers.....	27	114,616	258,747	41,711
Total Income Assessed.....	28	Total du revenu imposé.....	28	514,487	16,772,682	306,499
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	514,159	1,827,785	306,357
Age Exemption.....	30	Exemption en raison d'âge.....	30			
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	187,118	499,276	33,849
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	311,746	471,308	42,733
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	3,873	4,672	821
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	514,159	2,803,040	306,357
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	501,957	132,129	287,070
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	435,087	112,317	258,241
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions.....	37	227,686	329,521	110,212
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	158,676	343,708	73,730
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	7,010	6,818	5,661
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	349,822	226,172	215,834
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	10,983	10,615	4,225
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	247,326	63,930	113,096
Education Deduction.....	43	Déduction relative aux études.....	43	72,073	28,891	14,874
Tuition Fees.....	44	Frais de scolarité.....	44	14,409	5,073	15,797
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	1,100	1,212	6,483
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	460,145	211,173	281,224
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	23,961	86,126	4,049
Disability Deduction.....	48	Déduction pour invalidité.....	48	1,995	4,421	186
Standard Deductions.....	49	Déductions uniformes.....	49	392,864	39,215	263,917
Medical Claims.....	50	Réclamations de frais médicaux.....	50	16,608	16,528	12,237
Charitable Donations.....	51	Dons de charité.....	51	114,935	101,476	36,490
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	37,171	24,120	1,108
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	2,078	16,930	165
Other Deductions.....	54	Autres déductions.....	54	141,026	302,772	52,687
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	514,301	2,063,148	306,424
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	514,487	11,639,574	306,499
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	507,315	2,266,070	302,561
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	381,337	888,578	230,636
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	514,487	3,154,647	306,499
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	374,108	99,020	220,364
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	514,451	2,328,597	306,490
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	62,251	163,428	28,799
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	13,632	19,406	1,779
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	5,864	2,639	61,670

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 50-54 GROUPE D'ÂGE						P O S I T I O N
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
820,986		515,159		302,022		817,181		1
820,986		515,159		302,022		817,181		2
	\$		\$		\$		\$	3
747,854	17,226,401	457,457	12,423,584	267,115	4,013,025	724,572	16,436,609	4
27,535	393,866	13,768	233,902	4,468	29,188	18,236	263,090	5
21,000	45,569	15,270	45,649	6,157	13,977	21,427	59,626	6
366,254	207,981	203,284	100,712	37,544	14,210	240,828	114,922	7
147,124	395,707	97,708	295,925	46,312	100,031	144,020	395,956	8
18,011	43,567	7,761	22,444	26,320	64,248	34,081	86,691	9
16,108	85,959	20,415	116,973	8,409	29,843	28,824	146,816	10
61,300	365,502	45,046	272,754	11,884	59,558	56,930	332,312	11
20,841	732,457	13,576	582,518	3,901	48,496	17,477	631,014	12
5,713	46,599	4,475	45,473	1,580	3,890	6,055	49,363	13
29,571	174,241	32,394	235,969	5,335	13,618	37,729	249,587	14
3,023	27,257	2,775	24,629	341	2,099	3,116	26,728	15
92,668	924,719	69,885	796,437	34,758	250,996	104,643	1,047,433	16
129,205	174,550	80,189	128,204	64,494	119,961	144,683	248,165	17
543,016	987,938	362,951	790,254	221,230	601,489	584,181	1,391,743	18
17,514	68,405	13,286	51,003	10,107	41,233	23,393	92,235	19
16,192	28,863	14,236	16,219	8,000	20,781	22,236	37,001	20
9,688	100,862	9,896	133,174	4,524	27,073	14,420	160,247	21
28,865	24,273	22,689	23,268	11,562	12,791	34,251	36,059	22
11,607	20,017	9,399	21,298	4,887	13,763	14,286	35,061	23
78,732	124,806	63,355	130,789	21,444	27,707	84,799	103,081	24
54,641	136,817	42,641	142,153	20,545	34,519	63,186	176,671	25
156,327	377,642	114,988	286,565	39,942	125,555	154,930	412,119	26
820,986	22,464,382	515,159	16,658,317	302,022	5,668,049	817,181	22,326,366	27
820,516	2,918,251	514,712	1,830,735	301,875	1,074,335	816,587	2,905,071	28
220,967	589,775	198,552	535,029	27,388	70,243	225,940	605,272	29
354,479	524,805	230,839	318,180	26,054	30,571	256,893	348,751	30
4,694	5,534	2,196	2,665	376	428	2,572	3,093	31
820,516	4,038,366	514,712	2,686,609	301,875	1,175,578	816,587	3,862,187	32
789,027	190,479	495,164	129,321	269,976	54,288	765,140	183,609	33
693,328	166,240	425,282	108,192	241,882	49,994	667,164	158,186	34
337,898	444,338	221,511	317,479	103,844	107,019	325,355	424,498	35
232,406	477,641	178,181	403,968	92,330	173,876	270,511	577,845	36
12,671	12,349	6,792	6,538	4,213	4,054	11,005	10,592	37
565,656	379,074	375,283	265,105	230,456	174,705	605,739	439,810	38
15,208	14,475	19,596	18,573	9,015	8,204	28,611	26,776	39
360,422	86,961	245,961	62,784	107,995	21,019	353,956	83,803	40
86,947	34,440	70,219	30,205	13,392	5,211	83,611	35,416	41
30,206	9,430	8,840	3,109	9,562	2,916	18,402	6,026	42
7,587	7,005	538	477	2,161	1,468	2,699	1,945	43
741,369	316,559	452,970	205,910	265,336	98,412	718,306	304,321	44
28,010	102,495	19,737	60,230	2,558	8,414	22,295	68,644	45
2,181	4,845	2,228	4,758	467	853	2,695	5,611	46
656,781	65,602	380,812	38,044	252,524	25,244	633,336	63,287	47
28,845	25,786	15,278	14,506	14,925	10,363	30,203	24,868	48
151,425	126,528	128,024	114,753	41,593	28,768	169,617	143,522	49
38,279	25,046	44,297	32,052	1,980	1,775	46,277	33,827	50
2,243	18,526	1,582	12,635	203	1,413	1,785	14,048	51
193,713	328,205	135,892	261,184	58,900	26,852	194,792	288,036	52
820,725	2,836,025	514,922	2,089,823	301,893	804,848	816,815	2,894,671	53
820,986	15,296,549	515,159	11,574,002	302,022	3,649,188	817,181	15,223,190	54
809,876	2,843,430	506,514	2,268,033	297,937	576,027	804,451	2,844,060	55
611,973	1,118,436	380,934	898,111	230,669	234,705	611,603	1,132,816	56
820,986	3,961,866	515,159	3,166,144	302,022	810,732	817,181	3,976,876	57
594,472	144,312	369,177	97,260	214,750	43,348	583,927	140,608	58
820,941	2,962,627	515,128	2,325,934	302,009	628,912	817,137	2,954,847	59
91,050	207,085	68,731	178,202	34,173	56,758	102,904	234,960	60
15,411	20,816	16,282	24,975	2,382	2,071	18,664	27,045	61
67,534	30,258	4,020	1,726	36,013	13,826	40,033	15,551	62

## TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

				AGE GROUP—55-59			
				Males-Hommes		Females-Femmes	
ITEM	POSTE			Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	455,249		249,874	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2				
Total Number of Returns.....	3	Nombre total de déclarations.....	3	455,249		249,874	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	388,161	9,781,615	201,287	2,871,4
Commissions from Employment.....	5	Commissions d'emplois.....	5	13,100	215,932	3,257	21,6
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	13,999	43,086	4,690	9,7
Family Allowance.....	7	Allocations Familiales.....	7	102,859	44,729	14,256	4,7
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	91,918	293,233	38,228	91,2
Old Age Pension.....	9	Pension de vieillesse.....	9				
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	15,161	49,530	38,382	93,9
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	46,173	387,778	22,504	111,0
Net Business Income.....	12	Revenu net d'entreprise.....	12	34,929	205,831	8,655	41,8
Net Professional Income.....	13	Revenu net de professions.....	13	12,303	466,981	2,004	21,3
Net Commission Income.....	14	Revenu net de commissions.....	14	4,988	34,277	1,176	3,7
Net Farming Income.....	15	Revenu net d'agriculture.....	15	27,037	250,560	4,032	22,2
Net Fishing Income.....	16	Revenu net de pêche.....	16	2,392	18,656	142	1,1
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	68,689	666,812	36,274	193,9
Bond Interest.....	18	Intérêt obligataire.....	18	82,467	165,551	68,189	154,7
Bank Interest.....	19	Intérêt bancaire.....	19	344,141	971,113	201,634	737,3
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	14,935	59,957	10,648	47,8
Income from Trusts.....	21	Revenu de fiducies.....	21	12,585	17,192	7,127	20,5
Annuity Income.....	22	Revenu de rentes.....	22	14,099	139,220	6,183	22,4
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	23,788	25,375	12,111	8,6
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	10,275	22,829	5,280	11,0
Net Rental Income.....	25	Revenu net de location.....	25	53,626	1,899	19,116	26,1
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	43,280	150,862	18,055	38,1
Miscellaneous Income.....	27	Revenus divers.....	27	109,608	250,687	38,386	104,4
Total Income Assessed.....	28	Total du revenu imposé.....	28	455,249	14,263,706	249,874	4,659,6
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	454,713	1,618,093	249,723	888,5
Age Exemption.....	30	Exemption en raison d'âge.....	30				
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	189,982	504,898	15,225	36,7
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	127,173	158,526	9,543	10,5
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	840	1,141	305	4,0
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	454,713	2,282,657	249,723	935,8
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	415,453	105,973	201,145	38,5
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	359,219	88,572	183,295	36,7
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	188,711	256,094	80,270	80,5
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	173,375	430,550	84,709	162,5
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	4,736	4,338	4,151	4,0
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	352,615	269,858	208,355	172,1
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	42,913	41,869	23,158	21,8
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	209,380	50,060	78,255	14,8
Education Deduction.....	43	Déduction relative aux études.....	43	41,518	17,616	6,531	2,2
Tuition Fees.....	44	Frais de scolarité.....	44	5,798	2,396	5,044	1,5
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	230	298	153	15,3
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	382,741	168,767	200,197	71,1
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	16,712	59,417	2,280	6,0
Disability Deduction.....	48	Déduction pour invalidité.....	48	2,176	4,854	502	1,1
Standard Deductions.....	49	Déductions uniformes.....	49	326,251	32,611	198,280	19,8
Medical Claims.....	50	Réclamations de frais médicaux.....	50	14,643	11,583	13,151	8,4
Charitable Donations.....	51	Dons de charité.....	51				
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	123,015	112,770	44,392	29,7
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	53,399	43,970	3,399	4,0
Other Deductions.....	54	Autres déductions.....	54	1,222	11,580	141	1,1
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	128,114	194,768	64,162	20,0
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	454,839	1,907,943	249,742	696,6
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	455,249	9,812,639	249,874	2,989,8
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	447,052	1,909,719	246,233	476,6
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	339,998	767,652	193,948	196,6
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	455,249	2,677,371	249,874	672,6
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	313,436	80,522	161,869	31,7
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	455,244	1,967,102	249,861	517,7
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	67,824	149,772	36,146	43,1
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	14,757	20,516	1,394	1,1
				1,324	470	11,197	3,0

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 60-64 GROUPE D'ÂGE						P O T E T M E
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
705,123		364,207		197,039		561,246		1
705,123		364,207		197,039		561,246		2
	\$		\$		\$		\$	3
589,448	12,653,021	277,564	6,096,151	127,624	1,664,612	405,188	7,760,763	4
16,357	237,603	9,272	143,280	2,831	15,032	12,103	158,312	5
18,689	52,813	11,652	49,966	3,226	7,374	14,878	57,340	6
117,115	49,476	36,257	14,269	3,418	992	39,675	15,261	7
130,146	384,486	78,148	256,440	25,415	67,537	103,563	323,977	8
53,543	143,491	24,882	78,055	44,155	105,579	69,037	183,635	9
68,677	498,863	88,625	865,738	42,122	239,037	130,747	1,104,775	10
43,584	247,729	22,797	145,427	5,890	24,371	28,687	169,799	11
14,307	488,343	9,697	315,313	2,035	19,940	11,732	335,253	12
6,164	38,022	3,739	25,196	851	2,628	4,590	27,823	13
31,069	272,845	20,466	220,431	3,839	17,370	24,305	237,801	14
2,534	19,851	1,594	9,268	10	32	1,604	9,299	15
104,963	860,727	56,618	527,658	35,873	210,858	92,491	738,516	16
150,656	320,280	79,055	184,878	68,423	183,064	147,478	367,942	17
545,775	1,708,490	291,590	1,023,481	173,198	858,572	464,788	1,882,053	18
25,583	107,784	15,474	64,648	11,376	50,453	26,850	115,101	19
19,712	37,723	9,794	12,100	7,807	36,265	17,601	48,365	20
20,282	161,691	20,350	151,446	12,577	46,090	32,927	197,536	21
35,899	34,024	18,730	23,044	10,307	10,108	29,037	33,152	22
15,555	33,880	10,346	23,417	5,746	15,194	16,092	38,610	23
72,742	28,078	40,045	40,228	15,045	26,316	55,090	66,544	24
61,335	189,005	38,303	125,228	19,124	28,346	57,427	153,574	25
147,994	355,113	93,682	274,491	29,385	81,809	123,067	356,301	26
705,123	18,923,336	364,207	10,670,154	197,039	3,711,580	561,246	14,381,733	27
704,436	2,506,649	363,787	1,294,171	196,754	699,727	560,541	1,993,898	28
205,207	541,264	155,581	398,415	7,302	16,382	162,883	414,797	29
136,716	169,080	50,335	60,740	3,354	3,412	53,689	64,152	30
1,145	1,502	538	688	70	85	610	773	31
704,436	3,218,495	363,787	1,754,014	196,754	719,605	560,541	2,473,619	32
616,598	144,894	290,296	71,950	124,960	23,294	415,256	95,244	33
542,514	125,290	250,488	58,204	111,558	21,095	362,046	79,299	34
268,981	336,610	132,533	161,262	50,903	45,181	183,436	206,443	35
258,084	593,499	137,610	377,543	57,499	123,049	195,109	500,592	36
8,887	8,340	4,243	4,175	2,840	2,837	7,083	7,012	37
560,970	441,958	297,913	244,478	176,943	158,122	474,856	402,599	38
66,071	63,723	88,697	86,591	43,254	40,953	131,951	127,544	39
287,635	64,936	145,516	30,766	53,281	8,973	198,797	39,739	40
48,049	19,839	18,486	7,167	2,137	785	20,623	7,953	41
10,842	3,955	2,948	838	1,580	450	4,528	1,288	42
383	451	275	259	47	12	322	271	43
582,938	239,944	272,608	113,384	125,691	42,425	398,299	155,809	44
18,992	65,424	10,673	37,465	1,628	3,795	12,301	41,260	45
2,678	5,969	2,182	4,835	1,097	2,437	3,279	7,272	46
524,531	52,428	252,317	25,211	146,871	14,668	399,188	39,879	47
27,794	19,798	13,654	12,590	9,453	7,303	23,107	19,892	48
167,407	142,540	107,530	94,204	45,851	32,556	153,381	126,760	49
56,798	48,443	57,603	63,451	3,703	5,909	61,306	69,360	50
1,363	11,885	818	6,963	152	928	970	7,891	51
192,276	214,787	113,338	141,980	55,505	21,414	168,843	163,394	52
704,581	2,604,712	363,920	1,543,316	196,966	556,185	560,886	2,099,501	53
705,123	12,802,485	364,207	7,189,563	197,039	2,401,628	561,246	9,591,191	54
693,285	2,386,066	357,729	1,356,447	193,518	381,707	551,247	1,738,154	55
533,946	964,068	279,815	560,023	154,543	161,080	434,358	721,102	56
705,123	3,350,134	364,207	1,916,470	197,039	542,787	561,246	2,459,257	57
475,305	111,806	222,130	55,939	102,415	19,105	324,545	75,044	58
705,105	2,484,973	364,111	1,412,788	197,037	413,256	561,148	1,826,045	59
103,970	193,645	56,256	118,707	35,665	47,629	91,921	166,336	60
16,151	21,663	10,308	17,096	989	652	11,297	17,749	61
12,521	4,413	1,489	717	2,337	819	3,826	1,536	62

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1982 TAXATION YEAR (All money figures in thousands of dollars)

		65 AND OVER—65 ET PLUS			
		Males-Hommes		Females-Femmes	
		Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant
ITEM	POSTE				
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	439,589	364,158
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		
Total Number of Returns.....	3	Nombre total de déclarations.....	3	439,589	364,158
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	116,849	53,037
Commissions from Employment.....	5	Commissions d'emplois.....	5	6,450	9,968
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	3,289	1,984
Family Allowance.....	7	Allocations Familiales.....	7	7,605	445
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	27,778	10,469
Old Age Pension.....	9	Pension de vieillesse.....	9	428,658	358,811
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	392,728	226,399
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	263,231	159,366
Net Business Income.....	12	Revenu net d'entreprise.....	12	22,904	4,969
Net Professional Income.....	13	Revenu net de professions.....	13	11,977	2,405
Net Commission Income.....	14	Revenu net de commissions.....	14	5,557	752
Net Farming Income.....	15	Revenu net d'agriculture.....	15	29,493	6,169
Net Fishing Income.....	16	Revenu net de pêche.....	16	897	18
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	90,905	94,535
Bond Interest.....	18	Intérêt obligataire.....	18	168,637	178,620
Bank Interest.....	19	Intérêt bancaire.....	19	407,778	353,520
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	34,453	28,701
Income from Trusts.....	21	Revenu de fiducies.....	21	16,111	30,130
Annuity Income.....	22	Revenu de rentes.....	22	81,478	48,033
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	31,784	28,729
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	15,355	12,373
Net Rental Income.....	25	Revenu net de location.....	25	47,447	30,916
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	59,586	46,602
Miscellaneous Income.....	27	Revenus divers.....	27	91,511	40,226
Total Income Assessed.....	28	Total du revenu imposé.....	28	439,589	364,158
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	438,936	363,905
Age Exemption.....	30	Exemption en raison d'âge.....	30	438,626	363,858
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	103,080	4,308
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	13,810	826
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	56	60
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	438,936	363,905
Deductions	Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	36,017	16,385
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	26,948	11,611
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	24,586	7,323
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	59,708	22,272
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement et gains en capital.....	39	2,695	2,069
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	412,306	356,591
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	291,277	178,573
Education Deduction.....	42	Cotisations syndicales et prof.....	42	45,634	27,230
Tuition Fees.....	43	Déduction relative aux études.....	43	4,972	924
Child Care Expenses.....	44	Frais de scolarité.....	44	1,477	406
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	108,766	49,346
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	5,459	560
Disability Deduction.....	47	Autres frais professionnels.....	47	5,407	5,658
Standard Deductions.....	48	Déduction pour invalidité.....	48	269,919	222,854
Medical Claims.....	49	Déductions uniformes.....	49	18,996	20,812
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	163,482	132,200
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	109,917	5,983
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	848	299
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	173,203	155,628
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	439,009	363,929
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54).....	55	439,589	364,158
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	425,079	357,101
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	350,281	296,174
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	439,589	364,158
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	27,363	13,970
Basic Federal Tax.....	60	Cotisations au RPC.....	60	439,568	364,147
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	90,194	94,307
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	9,498	1,262
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	415	204
	64	Crédit d'impôt pour enfants.....	64		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

Total		GRAND TOTAL—TOTAL GLOBAL						P O T E T M E
		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
803,747		6,330,019		4,098,007		10,428,026		1
803,747		6,330,019		4,098,007		10,428,026		2
	\$		\$		\$		\$	3
169,886	1,995,936	5,512,407	123,087,650	3,513,410	50,994,767	9,025,817	174,082,417	4
7,517	64,700	212,858	2,838,754	71,346	433,453	284,204	3,272,207	5
4,376	11,756	189,591	333,997	89,310	114,245	278,901	448,243	6
8,050	3,569	2,460,845	1,465,717	635,047	304,235	3,095,892	1,769,953	7
38,247	43,324	1,563,091	4,672,092	809,182	1,889,705	2,372,273	6,561,797	8
787,469	2,134,853	428,724	1,151,425	359,072	984,274	787,796	2,135,699	9
619,127	1,470,321	459,460	1,187,949	375,174	804,370	834,634	1,992,319	10
422,597	2,633,254	443,864	3,338,983	244,601	1,188,800	688,465	4,527,783	11
27,873	128,886	416,453	2,305,054	117,975	556,418	534,428	2,861,472	12
14,382	230,208	155,981	4,830,047	46,685	499,173	202,666	5,329,220	13
6,309	29,156	52,577	337,752	14,768	42,748	67,345	380,499	14
35,662	246,515	243,871	1,608,665	40,047	174,364	283,918	1,783,029	15
915	2,914	38,024	297,560	3,084	11,784	41,108	309,344	16
185,440	1,580,556	599,461	5,636,910	360,808	2,352,600	960,269	7,989,511	17
347,257	1,292,980	841,937	1,469,800	752,201	1,477,285	1,594,138	2,947,086	18
761,298	5,358,135	3,577,454	7,508,342	2,468,382	6,655,355	6,045,836	14,163,697	19
63,154	271,966	110,592	417,438	83,140	345,052	193,732	762,490	20
46,241	261,597	115,551	164,908	78,949	382,977	194,500	547,885	21
129,511	493,782	146,407	1,035,060	80,162	272,726	226,569	1,307,786	22
60,513	63,239	196,459	176,373	115,607	86,714	312,066	263,087	23
27,728	97,995	80,776	163,423	42,290	114,773	123,066	278,196	24
78,363	223,157	492,060	652,338	175,494	124,685	667,554	527,653	25
106,188	294,623	398,916	966,268	180,786	281,387	579,702	1,247,655	26
131,737	389,453	1,178,771	2,515,589	539,370	1,331,131	1,718,141	3,846,720	27
803,747	19,322,875	6,330,019	166,857,419	4,098,007	71,423,022	10,428,026	238,280,440	28
802,841	2,857,372	6,324,656	22,485,696	4,096,235	14,567,698	10,420,891	37,053,394	29
802,484	1,781,128	438,692	973,639	364,119	808,215	802,811	1,781,854	30
107,388	205,115	1,935,107	5,096,095	334,738	933,722	2,269,845	6,029,816	31
14,636	16,942	2,522,394	3,479,470	459,314	511,266	2,981,708	3,990,736	32
118	118	37,874	53,673	13,221	15,832	51,095	69,505	33
802,841	4,860,676	6,324,656	32,088,573	4,096,235	16,836,732	10,420,891	48,925,305	34
52,402	7,344	5,658,052	1,363,330	3,482,356	689,900	9,140,408	2,053,231	35
38,559	4,777	5,200,721	1,218,549	3,293,169	670,348	8,493,890	1,888,897	36
31,909	26,789	2,105,855	2,668,038	1,251,906	1,181,851	3,357,761	3,849,889	37
81,980	336,597	1,359,419	3,018,074	670,571	1,210,882	2,029,990	4,228,955	38
4,764	4,646	298,291	287,240	212,633	204,612	510,924	491,852	39
768,897	730,827	3,749,931	2,358,308	2,608,949	1,725,615	6,358,880	4,083,923	40
469,850	443,492	465,427	445,435	266,448	246,616	731,875	692,051	41
72,864	6,636	2,678,955	626,249	1,432,082	275,106	4,111,037	901,355	42
5,896	2,144	396,156	141,753	150,223	44,778	546,379	186,532	43
2,489	695	333,679	154,838	292,380	104,891	626,059	259,729	44
158,112	42,739	18,485	19,155	371,680	394,202	390,165	413,358	45
6,019	18,112	5,452,150	2,309,650	3,497,450	1,284,996	8,949,600	3,594,647	46
11,065	24,422	233,055	748,122	41,139	111,188	274,194	859,310	47
492,773	49,258	21,126	46,807	9,762	21,372	30,888	68,179	48
39,808	73,575	5,176,590	516,926	3,544,220	354,046	8,720,810	870,972	49
295,682	258,860	136,115	130,978	140,731	123,471	276,846	254,449	50
		1,091,534	945,195	473,522	321,214	1,565,056	1,266,409	51
115,900	202,258	424,207	422,159	28,370	29,266	452,577	451,426	52
1,147	10,501	16,801	116,580	2,109	11,352	18,910	127,932	53
328,831	164,655	1,429,580	2,151,856	677,463	254,496	2,107,043	2,406,352	54
802,938	2,408,330	6,327,337	19,689,243	4,097,086	9,260,205	10,424,423	28,949,448	55
803,747	11,759,674	6,330,009	113,236,961	4,098,007	45,035,320	10,428,016	158,272,281	56
782,180	2,018,282	6,228,452	20,747,325	4,036,165	6,917,120	10,264,617	27,664,445	57
646,455	871,812	4,695,984	8,224,768	3,080,308	2,791,415	7,776,292	11,016,182	58
803,747	2,890,094	6,330,019	28,972,093	4,098,007	9,708,534	10,428,026	38,680,627	59
41,333	6,000	4,231,453	1,031,472	2,671,603	531,314	6,903,056	1,562,786	60
803,715	2,130,133	6,329,615	21,867,211	4,097,942	7,678,498	10,427,557	29,545,710	61
184,501	355,819	589,834	1,266,509	356,384	531,562	946,218	1,798,071	62
10,760	12,138	120,396	162,473	15,067	11,316	135,463	173,788	63
619	238	44,321	21,473	861,254	421,170	905,575	442,642	64

Note: The Grand Total includes taxfilers whose age was stated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 5

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			NEWFOUNDLAND-TERRE-NEUVE			
			Corner Brook		St. John's	
	ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	11,844	11,844	45,619
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		5,079	14,809
Total Number of Returns.....	3	Nombre total de déclarations.....	3	11,844	16,923	60,428
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	169,022	172,444	708,438
Commissions from Employment.....	5	Commissions d'emplois.....	5	2,896	2,906	8,362
Other Employment Earnings.....	6	Autres gains provenant d'un emploi... 6	6	334	485	1,566
Family Allowance.....	7	Allocations Familiales.....	7	2,361	2,684	8,047
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	12,706	14,679	33,614
Old Age Pension.....	9	Pension de vieillesse.....	9	1,308	2,186	9,092
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	1,838	2,708	9,885
Other Pensions or Superannuation...	11	Autres pensions ou pensions de retraite	11	3,632	4,037	24,919
Net Business Income.....	12	Revenu net d'entreprise.....	12	1,836	2,060	5,977
Net Professional Income.....	13	Revenu net de professions.....	13	5,159	5,227	31,096
Net Commission Income.....	14	Revenu net de commissions.....	14	656	684	1,736
Net Farming Income.....	15	Revenu net d'agriculture.....	15	52-	45-	122
Net Fishing Income.....	16	Revenu net de pêche.....	16	195	210	1,149
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	1,550	1,651	17,804
Bond Interest.....	18	Intérêt obligataire.....	18	1,692	1,783	7,462
Bank Interest.....	19	Intérêt bancaire.....	19	8,466	9,144	43,515
Mortgage Interest.....	20	Intérêt hypothécaire.....	20			372
Income from Trusts.....	21	Revenu de fiducies.....	21	141	141	1,789
Annuity Income.....	22	Revenu de rentes.....	22	361	373	2,775
Other Canadian Investment Income...	23	Autres placements au Canada.....	23	209	211	586
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	37	38	840
Net Rental Income.....	25	Revenu net de location.....	25	116-	156-	5,287-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	283	292	1,255
Miscellaneous Income.....	27	Revenus divers.....	27	3,888	4,000	13,882
Total Income Assessed.....	28	Total du revenu imposé.....	28	218,414	227,757	928,997
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	42,160	60,242	161,929
Age Exemption.....	30	Exemption en raison d'âge.....	30	1,090	1,858	7,763
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent... 31	31	8,131	9,280	24,134
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	5,759	6,201	19,181
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	114	114	867
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	57,255	77,695	213,874
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	2,091	2,120	8,243
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	2,022	2,068	7,977
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions.....	37	4,479	4,488	18,675
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	2,608	2,626	11,004
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	263	277	1,494
Interest, Dividends and Capital Gains	40	Déduction pour intérêts, dividendes et gains en capital.....	40	3,310	3,697	13,348
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	552	651	3,626
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	1,014	1,022	3,808
Education Deduction.....	43	Déduction relative aux études.....	43	370	381	1,534
Tuition Fees.....	44	Frais de scolarité.....	44	296	484	1,296
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	959	997	2,867
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	3,836	3,938	15,297
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	1,004	1,008	3,480
Disability Deduction.....	48	Déduction pour invalidité.....	48	33	95	226
Standard Deductions.....	49	Déductions uniformes.....	49	955	1,446	3,680
Medical Claims.....	50	Réclamations de frais médicaux.....	50	69	88	382
Charitable Donations.....	51	Dons de charité.....	51	1,238	1,272	5,383
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	288	468	2,312
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53			638
Other Deductions.....	54	Autres déductions.....	54	1,188	1,327	6,556
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	26,624	28,529	111,826
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	134,125	134,238	600,067
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	22,040	22,040	104,576
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	14,507	14,507	67,259
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	36,547	36,547	171,835
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	2,091	2,120	8,243
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	24,478	24,480	113,349
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	351	368	4,036
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	12	12	27
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	774	2,594	3,061

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NEWFOUNDLAND (Concluded)-TERRE-NEUVE (Fin)				PRINCE EDWARD ISLAND-ÎLE DU PRINCE-ÉDOUARD						P O T E T E
Other Areas-Autres endroits		TOTAL		Charlottetown		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
151,850	151,850	209,313	209,313	13,740	13,740	35,910	35,910	49,650	49,650	1
	77,534		97,422		4,664		14,264		18,928	2
151,850	229,384	209,313	306,735	13,740	18,404	35,910	50,174	49,650	68,578	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,832,805	1,884,230	2,710,266	2,779,292	176,753	182,369	362,540	376,817	539,294	559,186	4
8,928	10,083	20,186	21,902	3,409	3,472	3,711	3,751	7,121	7,223	5
2,538	4,668	4,438	7,080	442	513	641	1,006	1,083	1,518	6
42,184	50,573	52,593	62,449	2,167	2,555	7,598	8,896	9,765	11,451	7
288,010	318,253	334,330	372,511	10,051	10,891	47,609	51,506	57,660	62,398	8
9,980	26,554	20,379	41,423	4,231	5,500	6,020	10,185	10,251	15,685	9
13,487	26,930	25,210	42,155	3,648	4,480	5,653	8,244	9,301	12,724	10
30,138	35,124	58,688	64,894	9,278	9,749	11,601	12,714	20,879	22,464	11
31,939	33,915	39,752	41,899	2,684	2,857	10,026	10,815	12,710	13,673	12
15,744	16,660	51,999	54,077	7,970	8,125	6,928	6,970	14,898	15,095	13
3,632	4,042	6,024	6,649	525	547	1,642	1,688	2,167	2,235	14
1,025	578	1,094	649	578	345	12,546	11,943	13,124	12,288	15
55,459	61,914	56,803	63,497	276	302	16,966	17,170	17,242	17,472	16
16,373	17,562	35,727	38,117	6,988	7,755	12,257	13,573	19,245	21,328	17
8,501	9,271	17,655	19,162	4,137	4,529	5,436	5,883	9,573	10,411	18
68,855	76,922	120,837	132,941	14,786	16,010	27,684	31,270	42,470	47,280	19
208	219	593	625	311	352	610	699	921	1,051	20
337	383	2,267	2,493	516	554	605	745	1,120	1,300	21
839	859	3,974	4,102	926	988	1,739	1,809	2,666	2,797	22
499	563	1,295	1,393	197	201	321	358	518	559	23
411	431	1,288	1,365	360	392	615	644	976	1,037	24
587	760	5,992	7,112	760	972	298	64	463	908	25
2,378	2,432	3,916	3,983	769	892	1,680	1,891	2,449	2,782	26
28,703	31,662	46,473	50,545	3,757	4,174	7,275	8,117	11,032	12,292	27
2,462,384	2,613,067	3,609,794	3,806,090	253,997	266,581	552,002	586,759	805,998	853,339	28
540,571	816,462	744,660	1,091,093	48,912	65,515	127,802	178,564	176,713	244,079	29
9,266	23,144	18,120	35,911	3,568	4,664	5,065	8,708	8,632	13,372	30
123,069	145,898	155,334	183,711	6,869	8,038	19,229	23,573	26,098	31,611	31
95,822	112,317	120,762	139,734	5,057	5,620	17,375	19,837	22,431	25,457	32
2,081	2,215	3,063	3,196	26	28	45	55	71	83	33
770,810	1,100,035	1,041,939	1,453,645	64,431	83,864	169,515	230,737	233,946	314,601	34
23,511	24,009	33,845	34,488	2,222	2,270	5,588	5,751	7,810	8,021	35
22,426	23,296	32,426	33,518	2,084	2,154	4,835	5,019	6,919	7,174	36
37,903	38,074	61,056	61,263	5,473	5,486	10,044	10,084	15,517	15,570	37
22,821	22,927	36,433	36,737	3,792	3,867	7,048	7,136	10,840	11,004	38
3,356	3,371	5,113	5,258	469	474	805	828	1,274	1,303	39
30,344	34,656	47,002	53,521	4,435	5,114	9,778	11,773	14,212	16,887	40
4,629	5,844	8,807	10,581	1,459	1,621	2,026	2,364	3,485	3,985	41
12,697	12,917	17,519	17,796	880	911	1,737	1,769	2,617	2,680	42
2,982	3,256	4,886	5,399	344	396	638	698	982	1,094	43
2,603	3,650	4,195	6,677	370	793	487	1,171	857	1,964	44
10,484	10,852	14,310	14,808	710	728	1,404	1,467	2,114	2,195	45
42,068	43,654	61,201	63,305	4,007	4,170	9,016	9,421	13,023	13,591	46
5,118	6,746	9,603	11,376	920	929	815	826	1,735	1,755	47
1,196	1,476	1,456	1,838	133	144	220	262	353	406	48
12,439	19,953	17,073	26,522	1,012	1,455	2,842	4,204	3,854	5,659	49
575	695	1,025	2,259	433	853	373	701	806	1,554	50
14,894	15,716	21,515	22,454	2,459	2,562	3,955	4,240	6,414	6,802	51
3,207	4,359	5,807	7,892	766	923	1,471	1,933	2,237	2,856	52
536	806	1,224	2,108	156	161	191	340	347	501	53
9,885	13,244	17,628	22,480	2,251	2,600	2,523	6,729	4,774	9,329	54
263,675	289,500	402,125	440,281	34,376	37,613	65,793	76,716	100,169	114,329	55
1,424,135	1,425,312	2,158,327	2,160,659	154,199	154,869	315,903	317,149	470,103	472,018	56
217,967	217,967	344,583	344,583	24,837	24,837	43,303	43,303	68,140	68,140	57
148,061	148,061	229,827	229,827	14,581	14,581	27,978	27,978	42,559	42,559	58
366,027	366,027	574,410	574,410	39,418	39,418	71,281	71,281	110,699	110,699	59
23,509	24,006	33,843	34,486	2,222	2,270	5,588	5,751	7,810	8,020	60
250,478	250,485	388,306	388,319	27,507	27,507	53,167	53,169	80,673	80,677	61
3,705	3,904	8,092	8,483	1,580	1,711	2,773	2,997	4,353	4,708	62
1,069	1,069	1,108	1,108	74	74	2,488	2,492	2,562	2,566	63
15,425	46,287	19,260	55,921	817	2,057	3,492	8,055	4,308	10,111	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

				NOVA-SCOTIA-NOUVELLE-ÉCOSSE			
				Dartmouth		Halifax	
ITEM		POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	35,690	35,690	54,158	54,158
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		15,665		23,003
Total Number of Returns.....	3	Nombre total de déclarations.....	3	35,690	51,355	54,158	77,161
Sources of Income				\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	639,163	662,323	874,303	917,469
Commissions from Employment.....	5	Commissions d'emplois.....	5	10,371	10,426	16,834	18,609
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	1,004	1,424	2,472	3,198
Family Allowance.....	7	Allocations Familiales.....	7	5,929	6,794	5,618	7,025
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	16,399	22,857	20,390	27,997
Old Age Pension.....	9	Pension de vieillesse.....	9	3,890	7,340	13,257	21,133
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	4,564	7,105	11,729	16,298
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	25,063	27,740	42,564	47,053
Net Business Income.....	12	Revenu net d'entreprise.....	12	6,067	7,071	8,827	10,619
Net Professional Income.....	13	Revenu net de professions.....	13	10,125	10,504	55,300	56,359
Net Commission Income.....	14	Revenu net de commissions.....	14	1,052	1,191	3,288	3,513
Net Farming Income.....	15	Revenu net d'agriculture.....	15	36-	84-	121-	161-
Net Fishing Income.....	16	Revenu net de pêche.....	16	2,487	2,502	4,085	4,266
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	14,457	16,415	55,790	63,682
Bond Interest.....	18	Intérêt obligataire.....	18	5,241	6,124	15,188	16,936
Bank Interest.....	19	Intérêt bancaire.....	19	25,052	29,301	70,696	80,690
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	299	327	1,359	1,545
Income from Trusts.....	21	Revenu de fiducies.....	21	586	650	5,145	5,908
Annuity Income.....	22	Revenu de rentes.....	22	1,543	1,588	6,192	7,088
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	233	243	1,175	1,448
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	363	371	2,895	3,020
Net Rental Income.....	25	Revenu net de location.....	25	535-	818-	6,352-	7,874-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	1,336	1,516	5,328	5,832
Miscellaneous Income.....	27	Revenus divers.....	27	11,857	13,236	21,720	26,966
Total Income Assessed.....	28	Total du revenu imposé.....	28	786,510	836,144	1,237,680	1,338,617
Personal Exemptions							
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	126,947	182,713	192,643	274,474
Age Exemption.....	30	Exemption en raison d'âge.....	30	3,275	6,330	10,967	17,937
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	24,851	27,464	24,458	30,241
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	14,127	15,246	14,372	16,630
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	168	171	52	59
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	169,369	231,923	242,493	339,341
Deductions							
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	7,402	7,645	10,477	10,958
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	7,488	7,792	10,260	10,826
Registered Pension Plan		Contributions à un régime enregistré					
Contributions.....	37	de pensions.....	37	22,262	22,346	28,363	28,497
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	12,539	12,718	23,525	24,002
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	2,043	2,111	4,112	4,294
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction.....	40	et gains en capital.....	40	10,937	13,555	19,133	23,951
Pension Income		Déduction pour revenu tiré					
Deduction.....	41	d'une pension.....	41	3,205	3,903	5,491	6,950
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	3,051	3,145	4,095	4,218
Education Deduction.....	43	Déduction relative aux études.....	43	743	965	1,260	1,700
Tuition Fees.....	44	Frais de scolarité.....	44	967	2,752	1,799	4,669
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	2,194	2,305	1,433	1,668
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	13,487	14,170	18,949	20,234
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	3,326	3,340	2,977	3,505
Disability Deduction.....	48	Déduction pour invalidité.....	48	320	351	401	505
Standard Deductions.....	49	Déductions uniformes.....	49	2,975	4,499	4,253	6,386
Medical Claims.....	50	Réclamations de frais médicaux.....	50	617	851	1,704	4,535
Charitable Donations.....	51	Dons de charité.....	51	3,234	3,416	8,044	8,608
Eligible Deductions Transferred		Déductions admissibles transférables					
from Spouse.....	52	entre conjoints.....	52	984	1,804	4,171	5,296
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	236	602	677	1,355
Other Deductions.....	54	Autres déductions.....	54	6,755	7,558	16,320	21,031
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	104,764	115,827	167,443	193,188
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	510,173	515,650	819,702	834,555
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	86,484	86,484	141,485	141,485
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	53,428	53,428	86,573	86,573
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	139,912	139,912	228,058	228,058
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	7,402	7,645	10,437	10,918
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	94,138	94,469	151,509	152,184
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	3,277	3,652	12,646	13,981
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	32	32	35	35
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	1,537	4,961	1,541	5,673

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NOVA SCOTIA (Concluded)-NOUVELLE-ÉCOSSE (Fin)										N.B.-N.-B.	
Sydney & Glace Bay		Truro		Other Areas-Autres endroits		TOTAL		Fredericton		P O T E T M E	
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations		
20,859	20,859	9,774	9,774	187,625	187,625	308,106	308,106	25,951	25,951	1	
20,859	15,370		5,541		127,504		187,083		9,134	2	
	36,229	9,774	15,315	187,625	315,129	308,106	495,189	25,951	35,085	3	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
322,260	341,010	143,081	151,317	2,651,482	2,826,077	4,630,289	4,898,195	392,586	403,025	4	
1,419	1,536	2,157	2,315	26,172	27,507	56,954	60,394	4,777	4,804	5	
526	1,043	205	374	3,761	5,223	7,968	11,261	425	508	6	
5,584	7,101	1,764	2,084	42,742	54,496	61,638	77,500	4,877	5,410	7	
19,371	25,442	5,803	8,714	187,808	259,374	249,771	344,383	13,196	15,029	8	
5,087	10,973	2,493	4,525	30,549	68,922	55,276	112,893	5,644	8,162	9	
6,193	11,780	2,206	3,629	32,044	64,205	56,735	103,017	5,065	6,575	10	
12,054	16,634	6,331	7,450	95,436	120,051	181,448	218,929	16,809	18,074	11	
4,223	4,733	4,201	4,804	61,726	76,543	85,044	103,770	5,910	6,283	12	
13,019	13,111	5,555	5,641	57,148	58,423	141,146	144,037	15,745	15,765	13	
537	652	613	691	4,970	5,744	10,459	11,792	1,375	1,420	14	
50-	65-	662	697	13,924	14,507	14,375	14,891	142	28	15	
1,246	1,469			100,167	104,654	108,013	112,931			16	
7,936	8,576	8,388	9,091	92,969	104,893	179,540	202,656	20,082	22,084	17	
4,224	4,723	2,143	2,495	31,538	36,133	58,334	66,410	6,631	7,398	18	
21,441	25,296	13,145	15,302	163,992	201,142	294,327	351,731	27,505	30,198	19	
9	30	156	203	1,882	2,284	3,705	4,389	175	209	20	
190	219	427	545	4,759	5,711	11,108	13,032	694	929	21	
636	677	569	609	6,438	6,874	15,378	16,835	1,330	1,352	22	
155	157	229	238	3,003	3,214	4,795	5,300	209	220	23	
137	143	145	155	3,268	3,557	6,807	7,246	645	687	24	
926-	842-	60-	16	2,244-	1,584-	10,121-	11,105-	156	186	25	
486	504	795	826	8,379	9,358	16,324	18,036	521	548	26	
7,446	9,482	2,103	2,800	46,735	58,825	89,862	111,309	9,509	10,790	27	
433,201	484,379	203,138	224,560	3,668,646	4,116,132	6,329,175	6,999,832	534,138	559,812	28	
74,254	128,924	34,792	54,482	667,735	1,121,309	1,096,370	1,761,902	92,301	124,816	29	
4,327	9,007	2,116	3,852	26,500	59,136	47,185	96,262	4,531	6,780	30	
18,664	25,011	6,069	7,420	148,418	196,910	222,461	287,046	15,587	18,062	31	
14,508	17,377	4,191	4,760	100,695	122,736	147,893	176,749	10,644	11,474	32	
121	161	7	17	617	684	965	1,092	24	87	33	
111,873	180,480	47,174	70,531	943,965	1,500,776	1,514,874	2,323,051	123,086	161,218	34	
3,928	4,122	1,825	1,923	36,207	38,384	59,840	63,032	4,620	4,705	35	
3,748	4,028	1,678	1,788	32,819	35,258	55,993	59,692	4,517	4,646	36	
8,320	8,408	3,519	3,534	68,952	69,784	131,417	132,569	14,255	14,274	37	
4,457	4,514	3,833	3,886	45,820	46,980	90,174	92,099	8,375	8,486	38	
382	442	239	259	5,569	5,841	12,344	12,947	967	974	39	
6,124	7,894	3,492	4,461	52,950	71,446	92,637	121,306	8,855	10,351	40	
2,232	3,608	906	1,226	14,541	21,333	26,374	37,020	2,085	2,500	41	
2,428	2,487	665	675	15,126	15,653	25,366	26,178	1,412	1,426	42	
505	632	185	224	3,034	3,969	5,727	7,490	648	791	43	
398	1,224	166	569	2,996	6,403	6,326	15,617	1,091	2,012	44	
1,312	1,561	380	416	8,679	10,340	13,998	16,289	1,147	1,244	45	
7,178	7,721	3,220	3,458	60,583	65,618	103,416	111,201	8,266	8,561	46	
373	386	737	823	6,750	7,707	14,163	15,761	1,621	1,664	47	
151	209		127	996	1,739	1,885	2,930	184	193	48	
1,510	2,944	768	1,293	15,214	27,357	24,720	42,480	1,973	2,844	49	
254	528	223	531	2,424	4,870	5,221	11,313	285	1,500	50	
3,028	3,335	1,394	1,502	19,847	22,459	35,546	39,321	5,747	6,002	51	
1,089	1,696	489	680	6,948	10,912	13,681	20,388	1,399	1,774	52	
146	377			336	1,054	1,447	3,471	461	595	53	
2,445	3,429	1,871	2,582	23,688	32,454	51,080	67,054	4,502	5,494	54	
50,008	59,545	25,661	30,039	423,479	499,559	771,355	898,158	72,409	80,035	55	
269,479	274,064	129,484	131,969	2,289,084	2,339,250	4,017,921	4,095,487	336,540	338,417	56	
44,460	44,460	20,997	20,997	357,268	357,268	650,693	650,693	55,844	55,844	57	
27,918	27,918	13,205	13,205	229,941	229,941	411,065	411,065	34,166	34,166	58	
72,377	72,377	34,202	34,202	587,209	587,209	1,061,758	1,061,758	90,011	90,011	59	
3,928	4,122	1,825	1,923	36,202	38,378	59,795	62,987	4,619	4,703	60	
49,001	49,342	23,160	23,317	404,083	407,450	721,892	726,762	60,960	60,964	61	
1,799	1,916	1,901	2,018	21,051	23,182	40,674	44,748	4,552	4,914	62	
75	75	133	133	5,004	5,018	5,279	5,293	65	65	63	
883	5,574	561	1,797	10,722	45,855	15,246	63,861	1,390	3,294	64	

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			NEW BRUNSWICK (Cont'd)-NOUVEAU-BRUNSWICK (Suite)			
ITEM	POSTE		Moncton		Saint John	
			Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	32,278	32,278	37,976	37,976
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..		10,965		14,494
Total Number of Returns.....	3	Nombre total de déclarations.....	32,278	43,243	37,976	52,470
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	466,030	477,113	531,240	545,118
Commissions from Employment.....	5	Commissions d'emplois.....	6,266	6,378	10,376	10,652
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	885	1,716	1,047	1,073
Family Allowance.....	7	Allocations Familiales.....	6,083	6,763	6,332	7,640
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	22,087	25,280	28,437	32,127
Old Age Pension.....	9	Pension de vieillesse.....	7,705	10,530	9,896	13,357
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	7,479	9,700	9,974	12,284
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	21,452	22,821	19,499	21,227
Net Business Income.....	12	Revenu net d'entreprise.....	5,224	5,673	5,895	5,942
Net Professional Income.....	13	Revenu net de professions.....	17,282	17,414	15,737	15,774
Net Commission Income.....	14	Revenu net de commissions.....	2,032	2,177	1,382	1,412
Net Farming Income.....	15	Revenu net d'agriculture.....	31-	76-	4	44
Net Fishing Income.....	16	Revenu net de pêche.....	4	7	63	72
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17,429	20,278	25,991	29,080
Bond Interest.....	18	Intérêt obligataire.....	5,898	6,427	10,246	10,792
Bank Interest.....	19	Intérêt bancaire.....	33,165	36,443	41,622	44,817
Mortgage Interest.....	20	Intérêt hypothécaire.....	383	421	237	301
Income from Trusts.....	21	Revenu de fiducies.....	776	846	1,540	1,728
Annuity Income.....	22	Revenu de rentes.....	1,275	1,293	2,430	2,748
Other Canadian Investment Income...	23	Autres placements au Canada.....	200	200	487	589
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	326	335	471	508
Net Rental Income.....	25	Revenu net de location.....	1,439-	1,803-	1,774-	2,012
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	3,088	3,213	1,087	1,048
Miscellaneous Income.....	27	Revenus divers.....	12,489	13,143	12,506	13,475
Total Income Assessed.....	28	Total du revenu imposé.....	636,083	666,292	734,725	769,706
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	114,905	153,930	135,192	186,786
Age Exemption.....	30	Exemption en raison d'âge.....	6,350	8,845	8,127	11,517
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	21,047	23,114	24,414	27,670
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	14,214	15,400	13,558	15,934
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	145	145	204	207
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	156,660	201,434	181,496	242,114
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	5,622	5,699	6,530	6,642
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	5,543	5,663	6,395	6,563
Registered Pension Plan Contributions .....	37	Contributions à un régime enregistré de pensions.....	14,493	14,549	13,304	13,377
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	10,380	10,485	11,957	12,309
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	1,241	1,245	1,573	1,583
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital.....	9,962	11,550	11,804	13,419
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	3,435	3,943	3,429	4,102
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	2,201	2,220	3,027	3,072
Education Deduction.....	43	Déduction relative aux études.....	644	696	586	708
Tuition Fees.....	44	Frais de scolarité.....	566	1,290	916	1,664
Child Care Expenses.....	45	Frais de garde d'enfants.....	1,972	2,064	1,258	1,337
General Expense Allowance.....	46	Allocation pour frais généraux.....	10,284	10,601	12,162	12,549
Other Expenses of Employment.....	47	Autres frais professionnels.....	2,135	2,234	2,058	2,108
Disability Deduction.....	48	Déduction pour invalidité.....	255	415	171	357
Standard Deductions.....	49	Déductions uniformes.....	2,474	3,547	2,963	4,348
Medical Claims.....	50	Réclamations de frais médicaux.....	896	1,443	625	1,299
Charitable Donations.....	51	Dons de charité.....	5,805	5,911	6,328	6,588
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	1,465	1,595	1,555	1,903
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	343	549	449	694
Other Deductions.....	54	Autres déductions.....	4,597	8,863	6,910	8,675
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	84,312	94,562	94,000	103,296
Taxable Income Assessed.....	56	Revenu imposable établi.....	391,457	392,331	457,260	460,133
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	64,821	64,821	73,630	73,630
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	39,822	39,822	45,339	45,339
Total Net Tax Payable.....	59	Impôt total net à payer.....	104,643	104,643	118,969	118,969
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	5,619	5,695	6,530	6,642
Basic Federal Tax.....	61	Impôt fédéral de base.....	70,712	70,716	81,120	81,138
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	3,888	4,050	5,885	6,388
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	49	49	5	5
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	1,918	5,084	1,905	7,052

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NEW BRUNSWICK (Concluded)-NOUVEAU-BRUNSWICK (Fin)				QUEBEC-QUÉBEC						P O T E T M E
Other Areas-Autres endroits		TOTAL		Cap-de-la-Madeleine		Chicoutimi		Drummondville		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
186,693	186,693	282,898	282,898	11,767	11,767	22,279	22,279	16,759	16,759	1
	83,884		118,479		8,539		11,244		9,477	2
186,693	270,577	282,898	401,377	11,767	20,306	22,279	33,523	16,759	26,236	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2,288,415	2,361,444	3,678,271	3,786,700	179,623	190,673	397,685	416,535	233,590	245,987	4
24,758	25,689	46,178	47,523			6,806	6,894	9,054	9,135	5
4,927	5,857	7,285	9,154	291	405	774	820	778	925	6
41,628	48,463	58,920	68,276	1,497	1,820	4,784	6,008	2,501	3,600	7
285,091	308,179	348,810	380,615	12,646	18,901	19,592	24,667	17,872	26,538	8
28,715	46,508	51,960	78,557	1,010	4,045	2,350	5,003	1,899	4,226	9
29,355	42,918	51,873	71,476	1,427	5,078	3,277	7,094	3,243	5,452	10
69,076	75,912	126,836	138,033	4,402	7,646	4,617	6,896	2,518	3,681	11
54,518	56,903	71,547	74,802	3,894	3,161	6,716	7,053	6,257	7,540	12
41,395	41,788	90,159	90,741	2,968	2,948	15,635	15,764	7,594	7,855	13
5,360	5,757	10,149	10,766	912	912	1,523	1,666	710	817	14
8,216	6,327	8,331	6,233	244	244	48	480	1,044	1,500	15
32,732	33,432	32,928	33,640							16
61,733	67,379	125,235	138,821	2,369	2,691	4,563	5,507	4,481	6,052	17
22,036	24,684	44,811	49,300	2,404	2,472	2,890	3,508	4,890	5,654	18
131,997	147,583	234,290	259,041	12,256	14,950	15,661	18,004	19,884	23,139	19
1,335	1,659	2,129	2,590	321	321	395	436	746	827	20
2,013	2,315	5,023	5,819	10	10	154	200	473	485	21
5,857	6,285	10,892	11,678	641	641	731	1,276	1,155	1,174	22
1,144	1,269	2,040	2,278	30	30	233	234	513	524	23
1,668	1,763	3,110	3,292			250	250	73	73	24
1,784	1,982	4,844	5,613	100	308	9	84	435	304	25
7,298	7,601	11,994	12,410	610	793	417	576	1,135	1,146	26
46,426	52,437	80,930	89,845	2,629	3,095	5,607	6,117	4,409	6,870	27
3,193,910	3,370,166	5,098,856	5,365,975	229,595	260,674	494,717	535,076	325,255	363,504	28
664,501	963,108	1,006,899	1,428,640	41,891	72,289	79,313	119,339	59,662	93,397	29
24,311	39,740	43,320	66,883	959	3,432	1,927	4,069	1,512	3,601	30
131,948	153,515	192,995	222,361	10,690	13,403	19,311	23,532	11,004	15,678	31
98,673	111,390	137,089	154,197	4,907	5,540	12,480	14,538	6,428	8,512	32
443	445	815	884			98	99			33
919,876	1,268,198	1,381,118	1,872,964	58,446	94,664	113,129	161,576	78,607	121,187	34
29,522	30,160	46,295	47,205	2,207	2,337	4,516	4,746	3,155	3,320	35
27,687	28,608	44,141	45,480	2,121	2,270	4,260	4,478	2,897	3,048	36
56,925	57,583	98,978	99,783	4,381	4,442	11,959	12,230	5,225	5,307	37
37,955	38,462	68,667	69,743	5,216	5,256	5,463	5,570	6,021	6,179	38
5,017	5,133	8,797	8,935	214	214	906	907	782	897	39
48,654	57,966	79,274	93,286	4,532	6,163	5,947	7,341	6,073	8,138	40
11,120	12,773	20,069	23,317	714	1,798	865	1,509	435	1,042	41
12,037	12,219	18,677	18,938	1,524	1,540	3,456	3,554	1,789	1,838	42
3,007	3,339	4,885	5,534	455	589	762	949	687	843	43
2,392	4,979	4,965	9,945	141	359	324	564	172	339	44
12,204	13,326	16,582	17,971	895	895	1,162	1,170	620	621	45
52,507	54,497	83,219	86,209	4,078	4,388	8,031	8,483	5,520	5,870	46
12,411	12,593	18,224	18,599	320	329	3,217	3,251	1,866	1,892	47
1,285	1,431	1,896	2,396		310	89	120	286	291	48
15,222	23,398	22,632	34,137	1,118	1,968	1,988	3,093	1,600	2,540	49
2,246	3,014	4,051	7,256	221	271	346	375	176	235	50
22,310	23,152	40,191	41,653	217	258	856	902	403	427	51
6,704	9,376	11,123	14,647	299	1,095	1,161	1,947	515	1,513	52
846	1,976	2,099	3,814			134	1,110	471	598	53
16,644	25,583	32,653	48,614	503	1,773	3,919	8,018	2,573	4,398	54
376,695	419,570	627,416	697,463	29,157	36,255	59,361	70,318	41,266	49,335	55
1,892,279	1,898,975	3,077,536	3,089,855	140,411	143,413	321,077	325,475	204,552	209,239	56
289,638	289,638	483,933	483,933	22,525	22,525	55,592	55,592	33,304	33,304	57
184,302	184,302	303,629	303,629							58
473,940	473,940	787,562	787,562	22,525	22,525	55,601	55,601	33,320	33,320	59
29,479	30,116	46,246	47,156							60
332,134	332,399	544,925	545,217	24,944	25,182	60,694	61,008	36,993	37,306	61
13,984	14,948	28,309	30,300	537	600	1,034	1,176	1,016	1,258	62
3,324	3,351	3,443	3,470	47	47	8	25	48	78	63
14,472	44,649	19,685	60,078	62	1,893	609	3,808	613	2,605	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			QUEBEC (Continued)-Q U É B E C (Suite)			
			Granby		Grand Mère	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	18,469	6,197	6,197
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		10,195	3,311
Total Number of Returns.....	3	Nombre total de déclarations.....	3	18,469	28,664	9,515
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	254,444	262,664	82,054
Commissions from Employment.....	5	Commissions d'emplois.....	5	1,766	2,452	463
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	495	587	2
Family Allowance.....	7	Allocations Familiales.....	7	2,744	4,029	737
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	19,565	23,525	8,001
Old Age Pension.....	9	Pension de vieillesse.....	9	2,625	6,774	847
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	2,344	5,169	962
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	1,769	2,888	4,360
Net Business Income.....	12	Revenu net d'entreprise.....	12	8,015	9,138	406
Net Professional Income.....	13	Revenu net de professions.....	13	5,823	5,913	2,536
Net Commission Income.....	14	Revenu net de commissions.....	14	242	83	107
Net Farming Income.....	15	Revenu net d'agriculture.....	15	766	1,014	
Net Fishing Income.....	16	Revenu net de pêche.....	16			
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	4,387	5,529	1,527
Bond Interest.....	18	Intérêt obligataire.....	18	4,275	4,693	1,352
Bank Interest.....	19	Intérêt bancaire.....	19	20,629	24,881	7,773
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	656	772	166
Income from Trusts.....	21	Revenu de fiducies.....	21	369	411	12
Annuity Income.....	22	Revenu de rentes.....	22	989	1,081	57
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	320	338	227
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	22	22	1
Net Rental Income.....	25	Revenu net de location.....	25	317	160	485
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	1,054	1,161	73
Miscellaneous Income.....	27	Revenus divers.....	27	5,363	8,438	1,498
Total Income Assessed.....	28	Total du revenu imposé.....	28	338,345	371,402	113,464
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	65,750	102,040	22,061
Age Exemption.....	30	Exemption en raison d'âge.....	30	2,116	5,927	679
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent..	31	9,792	13,959	4,822
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	6,187	7,682	2,034
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33			
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	83,844	129,608	29,596
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	3,382	3,507	983
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	3,090	3,197	992
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	3,799	3,866	2,475
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	5,281	5,357	2,058
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	635	758	231
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	6,352	8,012	2,449
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	354	609	601
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	1,483	1,505	674
Education Deduction.....	43	Déduction relative aux études.....	43	257	352	315
Tuition Fees.....	44	Frais de scolarité.....	44	153	456	56
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	452	466	143
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	5,972	6,210	1,853
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	178	215	162
Disability Deduction.....	48	Déduction pour invalidité.....	48	206	266	
Standard Deductions.....	49	Déductions uniformes.....	49	1,723	2,732	557
Medical Claims.....	50	Réclamations de frais médicaux.....	50	247	291	44
Charitable Donations.....	51	Dons de charité.....	51	691	728	224
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	797	1,106	210
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	125	317	
Other Deductions.....	54	Autres déductions.....	54	3,186	4,623	872
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	38,366	44,573	14,900
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	215,482	219,225	68,824
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	34,499	34,499	10,930
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58			
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	34,505	34,505	10,930
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60			
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	38,504	38,763	12,348
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	994	1,214	346
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	30	74	
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	838	3,521	275

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Hull		Jonquière		Laval		Lévis		Longueuil		P O S T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
25,016	25,016	19,446	19,446	118,032	118,032	7,402	7,402	51,128	51,128	1
	10,817		12,339		51,424		4,216		23,570	2
25,016	35,833	19,446	31,785	118,032	169,456	7,402	11,618	51,128	74,698	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
407,494	429,316	378,811	390,249	2,076,974	2,156,865	125,417	130,103	849,340	881,242	4
3,478	3,576	1,483	1,560	36,323	38,781	5,103	5,103	7,603	9,751	5
2,123	2,211	2,657	2,877	8,804	9,654	1,246	1,411	1,807	2,005	6
2,302	4,313	4,334	5,399	20,822	24,375	1,252	1,347	7,033	9,104	7
15,255	19,273	16,050	20,462	68,469	88,657	4,338	5,044	33,945	41,776	8
3,909	5,951	2,255	6,460	14,833	26,522	790	3,581	5,525	11,854	9
7,441	10,012	4,574	9,750	19,230	28,847	1,603	4,147	7,660	13,859	10
16,977	18,412	6,511	10,343	41,631	47,236	2,625	3,703	16,061	18,590	11
5,632	6,186	4,473	5,095	44,074	50,802	2,609	3,047	12,500	14,139	12
9,616	9,705	5,703	5,955	58,462	60,291	6,664	6,840	14,267	15,576	13
815	895	743	869	5,169	5,605	590	590	637	838	14
81-	93-	101	519	1,698	1,844	65-	72-	159-	179-	15
										16
3,856	4,683	3,500	3,855	32,839	38,197	2,876	3,200	10,034	12,031	17
3,104	3,271	2,604	3,048	30,091	33,888	2,104	2,266	10,758	11,679	18
21,353	23,972	12,797	15,462	113,968	129,629	8,726	10,354	42,831	49,297	19
743	817	424	459	8,170	8,221	112	112	1,287	1,389	20
603	622	191	216	2,515	2,587	427	430	788	805	21
556	583	1,071	1,394	9,350	9,521	473	547	2,389	2,499	22
46	46	153	172	1,430	1,443	157	164	109	183	23
54	54	10	11	1,385	1,470	40	51	273	273	24
1,592-	1,709-	565-	431-	1,340-	2,444-	415	517	2,996-	4,413-	25
416	415	582	623	6,142	6,473	947	988	1,594	1,730	26
7,774	9,321	5,328	6,558	34,912	39,815	1,759	2,409	16,707	18,649	27
511,873	551,831	453,790	490,903	2,635,949	2,808,275	170,208	185,882	1,039,991	1,112,675	28
89,057	127,565	69,228	113,155	420,194	602,676	26,351	41,360	181,914	265,566	29
3,230	4,940	2,060	5,530	12,900	22,127	657	2,993	4,715	9,674	30
11,998	17,371	21,897	27,121	81,829	94,633	3,990	5,324	33,646	41,003	31
5,416	8,132	11,290	12,736	48,699	54,419	2,732	2,902	15,019	17,932	32
				406	614			271	274	33
109,701	158,008	104,475	158,542	564,028	774,469	33,730	52,579	235,565	334,449	34
4,865	5,097	4,012	4,168	24,356	25,428	1,602	1,646	10,162	10,573	35
4,845	5,135	4,006	4,140	22,561	23,593	1,506	1,556	10,089	10,502	36
16,048	16,143	11,058	11,197	52,400	52,578	3,717	3,761	17,905	18,256	37
5,788	5,988	6,611	6,713	50,819	51,588	3,087	3,106	18,083	18,334	38
1,170	1,278	606	607	5,046	5,361	417	417	2,696	2,706	39
6,855	7,957	5,542	7,003	43,508	52,499	3,230	3,994	16,466	20,387	40
2,131	2,876	1,193	2,178	5,678	7,880	256	724	2,383	3,264	41
2,939	2,988	4,017	4,095	11,852	12,168	989	1,018	5,327	5,477	42
676	796	760	848	3,691	4,636	215	278	897	1,326	43
881	1,705	232	302	2,337	4,473	63	162	785	1,653	44
1,490	1,491	1,128	1,214	2,535	3,159	272	278	1,958	2,077	45
8,883	9,491	7,358	7,689	43,305	45,536	2,854	2,978	18,572	19,447	46
865	878	616	635	9,575	10,552	646	646	3,608	4,123	47
167	433	120	255	266	269			169	209	48
2,292	3,366	1,730	2,943	10,915	15,991	681	1,090	4,702	7,036	49
481	558	112	154	3,818	4,432	66	70	1,049	1,178	50
1,068	1,086	821	852	4,071	4,306	184	200	1,517	1,563	51
485	657	1,143	1,816	5,081	6,538	676	1,102	1,793	2,103	52
202	281	272	465	2,279	4,090		135	1,260	1,678	53
2,574	4,793	2,288	3,089	19,306	25,349	1,654	3,453	8,035	12,883	54
64,704	72,998	53,624	60,364	323,400	360,426	22,138	26,628	127,455	144,775	55
336,718	340,915	295,299	298,755	1,742,005	1,762,478	113,644	114,771	674,971	682,316	56
56,810	56,810	50,461	50,461	301,137	301,137	19,872	19,872	112,298	112,298	57
280	280			226	226			89	89	58
57,090	57,090	50,461	50,461	301,363	301,363	19,872	19,872	112,387	112,387	59
41	42			24	25			6	8	60
61,953	62,248	55,330	55,606	326,867	328,237	21,352	21,431	123,263	123,718	61
874	1,028	792	846	7,444	8,357	650	703	2,275	2,645	62
			41	8	51		11	20	24	63
850	3,504	604	4,417	4,421	17,113	284	839	1,975	8,055	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			QUEBEC (Continued)-QUÉBEC (Suite)			
			Montréal		Québec	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	438,153	438,153	78,908
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		198,247	34,286
Total Number of Returns.....	3	Nombre total de déclarations.....	3	438,153	636,400	113,194
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	6,592,791	6,865,386	1,245,343
Commissions from Employment.....	5	Commissions d'emplois.....	5	89,192	91,455	12,809
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	22,486	29,299	3,703
Family Allowance.....	7	Allocations Familiales.....	7	47,491	62,660	10,702
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	266,897	343,455	63,065
Old Age Pension.....	9	Pension de vieillesse.....	9	115,549	228,875	20,592
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	110,159	188,113	22,118
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	197,039	236,169	57,786
Net Business Income.....	12	Revenu net d'entreprise.....	12	112,998	128,643	23,850
Net Professional Income.....	13	Revenu net de professions.....	13	255,210	261,123	38,589
Net Commission Income.....	14	Revenu net de commissions.....	14	12,636	14,373	4,496
Net Farming Income.....	15	Revenu net d'agriculture.....	15	1,006	1,586	291
Net Fishing Income.....	16	Revenu net de pêche.....	16	324	324	
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	219,482	251,196	16,725
Bond Interest.....	18	Intérêt obligataire.....	18	193,263	214,318	29,754
Bank Interest.....	19	Intérêt bancaire.....	19	707,646	804,377	110,581
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	15,703	17,249	3,233
Income from Trusts.....	21	Revenu de fiducies.....	21	47,567	50,245	4,142
Annuity Income.....	22	Revenu de rentes.....	22	49,319	51,565	8,084
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	4,586	4,985	680
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	25,632	27,438	1,800
Net Rental Income.....	25	Revenu net de location.....	25	7,052	4,937	7,774
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	43,110	46,899	2,979
Miscellaneous Income.....	27	Revenus divers.....	27	139,199	167,588	17,040
Total Income Assessed.....	28	Total du revenu imposé.....	28	9,274,322	10,089,085	1,690,004
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	1,556,724	2,258,052	280,479
Age Exemption.....	30	Exemption en raison d'âge.....	30	96,768	192,916	17,578
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	208,169	262,047	51,763
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	105,773	126,503	24,194
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	2,274	2,715	157
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	1,969,707	2,842,233	374,171
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	80,940	84,130	14,341
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	76,873	79,977	14,180
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	152,385	154,757	44,928
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	178,820	181,869	24,036
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	22,067	22,726	3,854
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	183,793	232,299	30,864
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	31,458	45,425	7,431
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	42,277	43,563	10,068
Education Deduction.....	43	Déduction relative aux études.....	43	9,156	12,262	1,747
Tuition Fees.....	44	Frais de scolarité.....	44	11,949	19,709	1,205
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	11,086	11,728	2,158
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	146,871	153,968	25,948
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	22,114	22,699	4,192
Disability Deduction.....	48	Déduction pour invalidité.....	48	2,598	3,835	948
Standard Deductions.....	49	Déductions uniformes.....	49	38,585	57,698	6,869
Medical Claims.....	50	Réclamations de frais médicaux.....	50	17,458	23,721	1,569
Charitable Donations.....	51	Dons de charité.....	51	32,795	35,058	5,173
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	17,082	25,743	4,707
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	3,319	8,559	278
Other Deductions.....	54	Autres déductions.....	54	105,690	179,116	15,395
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	1,187,317	1,398,844	219,891
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	6,081,550	6,169,414	1,090,728
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	1,049,963	1,049,963	191,102
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	3,133	3,133	168
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	1,053,096	1,053,096	191,270
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	254	292	53
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	1,137,924	1,143,046	207,365
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	49,750	55,269	3,790
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	112	158	8
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	13,086	47,716	2,116

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Rimouski		Rouyn & Noranda		Saint-Hyacinthe		Saint-Jean-sur-Richelieu		Saint-Jérôme		P O S I T I O N N O M B R E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
11,215	11,215	10,886	10,886	16,449	16,449	15,570	15,570	12,191	12,191	1
	7,268		5,111		8,741		7,960		5,707	2
11,215	18,483	10,886	15,997	16,449	25,190	15,570	23,530	12,191	17,898	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
168,135	180,874	191,641	200,605	235,056	252,437	248,180	261,083	173,316	182,018	4
1,464	2,166	1,986	2,003	2,619	2,851	4,149	4,189	4,476	4,480	5
95	187	790	1,032	301	560	1,049	1,102	168	334	6
1,913	2,408	2,219	2,948	2,382	3,152	2,388	3,214	1,725	2,161	7
12,567	15,171	11,067	12,950	14,071	17,153	9,830	13,565	11,513	13,700	8
1,595	2,943	601	1,706	3,735	7,761	1,726	5,530	1,789	4,582	9
2,207	3,861	1,387	2,812	4,065	6,565	2,733	5,299	2,219	4,300	10
4,264	5,471	2,862	3,023	4,568	5,141	3,654	4,240	3,026	3,669	11
5,558	6,864	3,687	4,175	6,510	7,710	4,514	5,196	4,093	5,083	12
9,905	9,870	4,588	4,630	6,635	6,777	7,234	7,409	5,408	5,436	13
800	800	638	644	443	526	186	257	229	276	14
23	647	63	128	358	158	127	82	70	103	15
14	14									16
2,922	3,405	2,279	2,911	6,542	7,965	5,694	6,486	2,943	3,099	17
2,004	2,117	1,743	2,127	8,569	10,176	5,938	6,920	3,669	4,187	18
11,404	13,174	9,786	10,911	20,323	24,206	15,251	17,476	13,218	15,400	19
115	115	318	334	1,433	1,501	846	978	718	861	20
200	200	59	59	450	459	534	549	140	144	21
81	88	496	505	2,844	2,876	614	629	395	397	22
775	808	108	109	255	279	21	22	76	95	23
8	8	14	17	55	58	37	42	36	36	24
1,946	1,426	1,056	1,322	306	366	1,229	1,322	320	346	25
1,579	1,673	672	729	1,468	1,957	1,159	1,177	451	505	26
5,298	6,028	2,156	2,585	4,588	5,608	3,354	3,746	3,521	4,403	27
234,873	260,319	240,090	258,009	327,575	366,243	320,450	350,516	233,518	255,614	28
39,912	65,778	38,754	56,949	58,556	89,674	55,429	83,767	43,400	63,713	29
1,514	2,561	480	1,363	3,357	6,718	1,403	4,353	1,450	3,650	30
7,878	11,091	7,727	10,353	9,660	12,601	9,685	11,519	7,580	8,842	31
4,563	5,630	5,206	6,185	5,338	6,699	5,612	6,560	3,838	4,649	32
261	261	10	10							33
54,129	85,321	52,176	74,860	76,912	115,695	72,128	106,199	56,269	80,855	34
2,160	2,351	2,219	2,312	3,068	3,266	3,132	3,280	2,246	2,366	35
1,841	1,968	2,088	2,175	2,879	3,047	3,022	3,194	2,152	2,257	36
5,394	5,551	4,543	4,892	5,005	5,319	6,528	6,643	3,963	4,032	37
4,284	4,328	4,722	4,754	5,467	5,533	5,794	5,912	3,660	3,691	38
105	223	370	380	762	763	690	758	644	705	39
3,840	4,952	3,502	4,213	6,902	9,098	5,697	7,362	4,220	5,624	40
664	965	365	444	906	1,144	692	960	530	853	41
1,558	1,643	1,339	1,371	1,663	1,714	1,779	1,848	1,288	1,329	42
574	665	343	468	334	572	480	616	205	239	43
243	397	181	192	134	401	245	389	115	172	44
293	392	691	716	200	215	699	739	308	341	45
3,595	3,914	3,948	4,201	5,459	5,876	5,581	5,949	4,009	4,240	46
212	494	828	828	1,494	1,570	1,209	1,218	1,155	1,301	47
		129	140	38	40			78	102	48
1,013	1,721	997	1,503	1,550	2,405	1,440	2,231	1,155	1,701	49
301	301	157	166	105	211	233	285	162	209	50
415	461	291	298	510	559	507	521	241	273	51
408	476	380	499	864	1,506	518	689	450	1,026	52
47	298	60	176	52	210	30	153		144	53
1,364	5,259	1,501	2,740	2,740	8,484	2,711	3,556	1,310	2,416	54
28,312	36,360	28,656	32,468	40,133	51,934	41,001	46,322	27,930	33,022	55
150,846	152,906	158,094	159,980	208,181	212,316	206,942	210,264	148,648	150,939	56
25,964	25,964	27,541	27,541	34,592	34,592	34,252	34,252	24,302	24,302	57
25,964	25,964	27,545	27,545	34,592	34,592	34,263	34,263	24,302	24,302	58
	1									59
27,992	28,124	29,668	29,775	37,571	37,823	37,656	37,876	26,835	27,013	60
662	746	517	634	1,483	1,741	1,282	1,425	667	697	61
				36	65		11			62
386	1,842	455	2,011	655	2,370	517	2,144	554	1,592	63
										64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			QUEBEC (Continued)-QUÉBEC (Suite)			
			Salaberry de Valleyfield		Sept-Îles	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	12,368	12,368	11,542	11,542
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..		6,560		6,838
Total Number of Returns.....	3	Nombre total de déclarations.....	12,368	18,928	11,542	18,380
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	190,308	199,060	233,888	238,071
Commissions from Employment.....	5	Commissions d'emplois.....	3,008	3,106	17	17
Other Employment Earnings.....	6	Autres gains provenant d'un emploi... 6	178	238	1,556	1,561
Family Allowance.....	7	Allocations Familiales.....	2,421	3,209	2,184	2,419
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	9,842	12,702	12,695	16,122
Old Age Pension.....	9	Pension de vieillesse.....	1,915	5,007	396	2,162
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	2,495	4,489	1,212	3,263
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	3,564	4,089	227	550
Net Business Income.....	12	Revenu net d'entreprise.....	4,439	5,169	3,973	4,079
Net Professional Income.....	13	Revenu net de professions.....	4,939	5,060	7,347	7,347
Net Commission Income.....	14	Revenu net de commissions.....	260	354		
Net Farming Income.....	15	Revenu net d'agriculture.....	58-	48-		
Net Fishing Income.....	16	Revenu net de pêche.....			4	4
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	2,246	2,640	3,898	4,192
Bond Interest.....	18	Intérêt obligataire.....	2,459	2,926	747	1,026
Bank Interest.....	19	Intérêt bancaire.....	11,870	13,960	6,357	8,322
Mortgage Interest.....	20	Intérêt hypothécaire.....	938	984	118	118
Income from Trusts.....	21	Revenu de fiducies.....	441	450	3	3
Annuity Income.....	22	Revenu de rentes.....	340	349	123	123
Other Canadian Investment Income...	23	Autres placements au Canada.....	64	81		
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	41	41	24	24
Net Rental Income.....	25	Revenu net de location.....	286	445	733-	707-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	473	484	19-	19-
Miscellaneous Income.....	27	Revenus divers.....	4,032	5,872	2,982	4,286
Total Income Assessed.....	28	Total du revenu imposé.....	246,499	270,667	277,036	293,000
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	44,030	67,373	41,090	65,433
Age Exemption.....	30	Exemption en raison d'âge.....	1,610	4,202	357	1,769
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent... 31	8,556	11,362	8,514	10,707
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	5,068	6,212	6,045	6,465
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....				
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	59,268	89,154	56,006	84,374
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	2,383	2,478	2,550	2,576
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	2,241	2,340	2,376	2,420
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	3,488	3,571	5,306	5,331
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	3,919	3,956	4,798	4,801
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	528	534	357	357
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	3,719	4,984	3,773	4,868
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	507	780	453	633
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	1,533	1,589	1,729	1,754
Education Deduction.....	43	Déduction relative aux études.....	257	300	259	277
Tuition Fees.....	44	Frais de scolarité.....	90	131	81	101
Child Care Expenses.....	45	Frais de garde d'enfants.....	402	408	613	615
General Expense Allowance.....	46	Allocation pour frais généraux.....	4,309	4,558	4,603	4,698
Other Expenses of Employment.....	47	Autres frais professionnels.....	436	444	310	321
Disability Deduction.....	48	Déduction pour invalidité.....	31	62		
Standard Deductions.....	49	Déductions uniformes.....	1,148	1,777	1,064	1,747
Medical Claims.....	50	Réclamations de frais médicaux.....	62	118		
Charitable Donations.....	51	Dons de charité.....	346	375	400	402
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	380	810	388	388
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	138	179	501	501
Other Deductions.....	54	Autres déductions.....	1,124	1,837	2,045	2,592
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	27,042	31,231	31,604	34,383
Taxable Income Assessed.....	56	Revenu imposable établi.....	159,857	162,039	188,626	190,064
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	26,404	26,404	33,472	33,472
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....				
Total Net Tax Payable.....	59	Impôt total net à payer.....	26,407	26,407	33,526	33,526
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....				
Basic Federal Tax.....	61	Impôt fédéral de base.....	29,071	29,218	35,899	35,994
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	509	573	883	933
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	7	8		
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	524	2,069	197	2,630

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

QUEBEC (Concluded)-QUÉBEC (Fin)

Shawinigan		Sherbrooke		Trois-Rivières		Other Areas-Autres endroits		TOTAL		P O S I T I O N
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
9,028	9,028	33,043	33,043	23,674	23,674	1,540,061	1,540,061	2,509,583	2,509,583	1
	5,308		16,881		13,028		812,663		1,273,738	2
9,028	14,336	33,043	49,924	23,674	36,702	1,540,061	2,352,724	2,509,583	3,783,321	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
125,999	131,332	498,528	520,782	400,742	420,072	25,494,205	26,552,503	40,783,565	42,490,919	4
1,613	1,613	6,782	6,909	7,844	8,400	473,465	499,924	681,501	719,356	5
490	586	2,232	3,167	1,648	1,908	65,374	83,707	119,048	148,946	6
1,139	1,696	4,755	5,651	3,637	4,423	312,281	394,002	443,243	561,976	7
10,472	13,015	25,279	34,321	18,971	24,271	1,451,002	1,814,600	2,133,002	2,684,106	8
1,877	5,009	6,612	12,978	3,799	10,026	179,119	432,436	375,348	833,800	9
2,631	5,084	5,873	11,770	4,338	8,254	222,650	423,451	435,847	791,719	10
5,399	7,443	8,806	11,546	6,033	8,229	434,090	521,665	832,788	1,002,334	11
3,204	3,677	9,842	11,155	6,228	6,972	560,136	662,727	843,608	983,160	12
2,957	2,971	24,844	25,589	13,644	13,766	680,812	692,433	1,191,381	1,216,244	13
386	422	1,773	2,213	1,328	1,432	63,530	71,050	98,153	109,647	14
18-	34-	177	76	148-	159-	107,840	238,647	110,088	242,713	15
						15,398	18,599	15,753	18,958	16
1,230	1,424	9,876	11,523	5,988	6,440	488,925	572,308	839,183	977,031	17
3,149	3,586	8,683	9,776	7,593	8,590	386,645	436,249	718,685	806,486	18
11,478	14,215	37,858	44,636	28,260	34,232	1,577,147	1,873,821	2,837,057	3,318,220	19
186	231	1,171	1,422	605	663	47,856	54,356	86,259	95,809	20
135	182	1,181	1,323	788	951	37,971	40,901	99,152	106,076	21
207	219	1,925	2,136	1,050	1,148	113,530	124,035	196,412	211,133	22
58	70	520	554	319	350	27,599	30,164	38,319	41,792	23
		85	90	79	79	22,172	23,651	52,094	55,497	24
24-	144	3,950-	4,472-	1,041	1,265	58,926-	71,737-	63,746-	82,369-	25
170	252	1,663	1,800	587	626	103,031	114,648	170,144	187,365	26
2,873	3,691	13,951	16,064	7,063	9,516	461,169	548,852	753,212	903,936	27
175,609	196,828	668,477	731,018	521,434	571,454	33,267,021	36,152,991	53,790,093	58,424,853	28
32,139	51,035	117,524	177,488	84,257	130,637	5,481,762	8,372,932	8,929,476	13,456,448	29
1,543	4,134	4,780	10,054	3,124	8,063	150,413	363,234	315,131	700,490	30
6,044	8,347	19,304	23,642	16,856	19,838	1,123,843	1,430,657	1,694,556	2,141,954	31
3,360	4,546	11,200	12,571	8,918	9,918	687,891	825,506	992,198	1,184,522	32
		49	49	74	74	4,444	4,993	8,054	9,258	33
43,088	68,065	152,857	223,805	113,229	168,530	7,448,353	10,997,321	11,939,415	17,492,672	34
1,584	1,650	6,420	6,639	4,792	4,995	305,425	323,001	490,504	515,855	35
1,468	1,535	6,023	6,235	4,574	4,758	284,080	297,246	460,164	480,802	36
3,299	3,332	14,249	14,613	12,374	12,566	631,332	638,651	1,021,761	1,035,280	37
3,410	3,470	11,563	11,852	7,016	7,151	584,268	597,068	950,183	969,149	38
436	441	1,649	1,676	728	755	68,947	71,801	113,842	118,541	39
3,724	5,106	13,002	16,350	9,737	13,202	551,364	711,671	925,091	1,182,629	40
848	1,467	1,394	2,116	1,158	1,983	64,597	96,215	125,614	186,376	41
923	958	4,175	4,306	3,235	3,332	169,494	174,074	275,112	282,722	42
469	497	1,070	1,413	702	995	35,215	44,490	59,527	76,049	43
130	227	650	967	389	1,193	22,950	40,274	43,505	76,592	44
169	243	1,723	1,842	848	854	66,083	72,450	95,929	104,728	45
2,830	2,977	11,379	11,964	8,564	9,052	538,710	567,955	872,233	918,493	46
221	221	1,890	2,314	1,958	2,150	139,934	152,355	197,007	213,601	47
115	255	271	761	98	133	6,713	10,513	12,335	19,251	48
826	1,349	2,915	4,561	2,154	3,413	140,206	219,755	227,226	351,684	49
170	205	726	812	465	557	30,283	38,519	58,253	74,410	50
278	300	1,669	1,832	848	1,042	72,024	76,770	125,550	134,099	51
726	1,030	1,324	2,225	1,735	2,343	65,876	94,467	107,000	155,727	52
153	178	558	1,147	155	373	16,563	48,554	26,658	69,705	53
1,146	1,838	6,673	13,833	3,931	10,999	289,984	438,615	480,524	774,776	54
22,925	27,278	89,325	107,457	65,459	81,844	4,084,050	4,714,446	6,668,018	7,740,469	55
109,258	111,090	424,336	430,899	341,411	345,388	21,622,139	22,001,697	35,003,599	35,565,290	56
17,755	17,755	70,496	70,496	59,014	59,014	3,709,075	3,709,075	6,001,362	6,001,362	57
						6,924	6,924	10,922	10,922	58
17,755	17,755	70,496	70,496	59,014	59,014	3,716,000	3,716,000	6,012,284	6,012,284	59
		4	4			703	734	1,091	1,168	60
19,786	19,927	77,399	77,820	64,157	64,457	4,043,003	4,076,240	6,536,572	6,581,340	61
279	311	2,237	2,530	1,357	1,437	110,782	125,029	190,160	213,811	62
		20	32	2	2	5,445	16,239	5,809	16,900	63
312	1,445	1,561	5,335	478	2,713	65,510	286,611	96,881	413,364	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

				ONTARIO				
				Barrie		Belleville		
ITEM		POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retur Toutes déclaratio	
Number of Taxable Returns..... 1				Nombre de déclarations imposables..... 1	22,673	22,673	21,560	21,5
Number of Non-Taxable Returns..... 2				Nombre de déclarations non imposables.. 2		9,819		9,5
Total Number of Returns..... 3				Nombre total de déclarations..... 3	22,673	32,492	21,560	31,1
Sources of Income				Sources de revenu	\$	\$	\$	\$
Wages and Salaries..... 4				Salaires et traitements..... 4	336,127	354,374	358,661	378,
Commissions from Employment..... 5				Commissions d'emplois..... 5	7,272	7,296	6,366	6,3
Other Employment Earnings..... 6				Autres gains provenant d'un emploi... 6	774	837	1,488	2,5
Family Allowance..... 7				Allocations Familiales..... 7	3,523	4,113	4,245	5,5
Unemployment Insurance Benefits..... 8				Prestations d'assurance-chômage..... 8	12,388	15,016	9,546	12,9
Old Age Pension..... 9				Pension de vieillesse..... 9	6,788	9,282	5,726	7,7
CPP or QPP Benefits..... 10				Prestations du RPC ou RRQ..... 10	5,867	7,742	5,398	6,3
Other Pensions or Superannuation... 11				Autres pensions ou pensions de retraite 11	19,586	21,536	11,946	12,6
Net Business Income..... 12				Revenu net d'entreprise..... 12	5,048	5,142	3,984	4,5
Net Professional Income..... 13				Revenu net de professions..... 13	10,467	10,723	9,479	9,5
Net Commission Income..... 14				Revenu net de commissions..... 14	1,233	1,276	895	9,
Net Farming Income..... 15				Revenu net d'agriculture..... 15	355	18	252	20
Net Fishing Income..... 16				Revenu net de pêche..... 16				
Taxable Amount of Dividends..... 17				Montant imposable des dividendes... 17	13,706	15,773	16,406	17,50
Bond Interest..... 18				Intérêt obligataire..... 18	9,326	10,771	8,533	9,20
Bank Interest..... 19				Intérêt bancaire..... 19	29,230	32,669	28,813	32,20
Mortgage Interest..... 20				Intérêt hypothécaire..... 20	4,370	5,264	1,998	2,40
Income from Trusts..... 21				Revenu de fiducies..... 21	1,709	1,748	612	700
Annuity Income..... 22				Revenu de rentes..... 22	1,788	2,119	1,782	1,800
Other Canadian Investment Income... 23				Autres placements au Canada..... 23	131	135	130	100
Foreign Investment Income..... 24				Revenu de placements à l'étranger.... 24	654	679	178	100
Net Rental Income..... 25				Revenu net de location..... 25	82	13	668	800
Net Taxable Capital Gains..... 26				Gains nets en capital imposables..... 26	2,895	3,130	462	400
Miscellaneous Income..... 27				Revenus divers..... 27	7,610	8,268	6,124	7,200
Total Income Assessed..... 28				Total du revenu imposé..... 28	480,935	517,927	483,693	520,600
Personal Exemptions				Exemptions personnelles				
Basic Personal Exemption..... 29				Exemption personnelle de base..... 29	80,639	115,595	76,754	110,700
Age Exemption..... 30				Exemption en raison d'âge..... 30	5,568	7,763	4,575	6,100
Married or Equivalent Exemption.... 31				Exemptions de marié ou l'équivalent... 31	13,513	17,047	13,873	19,200
Wholly Dependent Children..... 32				Enfants entièrement à charge..... 32	8,024	9,204	9,452	12,100
Other Dependants Exemption..... 33				Ex. pour autres personnes à charge.... 33	29	29	170	100
Total Personal Exemptions..... 34				Total des exemptions personnelles..... 34	107,773	149,638	104,824	148,500
Deductions				Déductions				
CPP or QPP Contributions..... 35				Cotisations au RPC ou RRQ..... 35	4,127	4,324	4,282	4,480
Unemployment Insurance Premiums... 36				Primes d'assurance-chômage..... 36	3,861	4,073	4,136	4,420
Registered Pension Plan Contributions..... 37				Contributions à un régime enregistré de pensions..... 37	7,522	7,535	9,767	9,780
Retirement Savings Plan Premiums... 38				Primes d'épargne-retraite..... 38	7,677	7,779	9,223	9,280
Registered Home Ownership..... 39				Régime enregistré d'épargne-logement 39	524	544	828	830
Interest, Dividends and Capital Gains Deduction..... 40				Déduction pour intérêts, dividendes et gains en capital..... 40	8,815	10,853	8,489	10,120
Pension Income Deduction..... 41				Déduction pour revenu tiré d'une pension..... 41	3,097	3,674	2,354	2,540
Union and Professional Dues..... 42				Cotisations syndicales et prof..... 42	1,570	1,648	1,854	1,870
Education Deduction..... 43				Déduction relative aux études..... 43	320	526	421	470
Tuition Fees..... 44				Frais de scolarité..... 44	844	1,495	392	940
Child Care Expenses..... 45				Frais de garde d'enfants..... 45	739	848	715	780
General Expense Allowance..... 46				Allocation pour frais généraux..... 46	7,253	7,785	7,642	8,190
Other Expenses of Employment..... 47				Autres frais professionnels..... 47	2,733	3,427	1,652	1,650
Disability Deduction..... 48				Déduction pour invalidité..... 48	127	129	64	120
Standard Deductions..... 49				Déductions uniformes..... 49	1,821	2,765	1,681	2,600
Medical Claims..... 50				Réclamations de frais médicaux..... 50	517	622	431	480
Charitable Donations..... 51				Dons de charité..... 51	3,131	3,328	3,398	3,540
Eligible Deductions Transferred from Spouse..... 52				Déductions admissibles transférables entre conjoints..... 52	1,462	1,777	1,477	1,710
Allowable Investment Loss..... 53				Pertes déductibles d'entreprise..... 53	190	511		180
Other Deductions..... 54				Autres déductions..... 54	4,235	4,911	3,264	5,640
Total Deductions (Item 35-54)..... 55				Total des déductions (Postes 35 à 54)... 55	60,561	68,554	62,148	69,690
Taxable Income Assessed..... 56				Revenu imposable établi..... 56	310,010	315,511	314,983	319,040
Net Federal Tax Payable..... 57				Impôt fédéral net à payer..... 57	51,884	51,884	52,399	52,390
Net Provincial Tax Payable..... 58				Impôt provincial net à payer..... 58	27,489	27,489	27,371	27,370
Total Net Tax Payable..... 59				Impôt total net à payer..... 59	79,372	79,372	79,770	79,770
Canada Pension Plan Contributions..... 60				Cotisations au RPC..... 60	4,127	4,324	4,282	4,480
Basic Federal Tax..... 61				Impôt fédéral de base..... 61	56,728	57,054	56,818	57,030
Dividend Tax Credit..... 62				Dégrèvement pour dividendes..... 62	3,107	3,467	3,719	3,940
Investment Tax Credit..... 63				Dégrèvement pour investissement..... 63	14	12	75	70
Child Tax Credit..... 64				Crédit d'impôt pour enfants..... 64	1,125	3,219	1,249	3,020

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Brampton		Brantford		Brockville		Burlington		Cambridge		P O T E T M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
76,583	76,583	32,798	32,798	11,443	11,443	48,960	48,960	36,226	36,226	1
	25,318		18,068		6,193		20,757		15,783	2
76,583	101,901	32,798	50,866	11,443	17,636	48,960	69,717	36,226	52,009	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,449,768	1,500,744	462,847	486,311	178,189	188,959	1,046,116	1,088,787	553,689	575,387	4
40,353	41,772	13,389	13,521	4,681	4,695	19,141	19,478	13,514	13,752	5
4,014	5,054	2,090	3,048	137	137	1,167	1,323	1,766	2,832	6
15,602	16,598	5,228	6,607	2,120	2,764	9,502	10,254	7,040	8,190	7
27,606	33,247	33,602	39,635	4,309	7,209	19,055	21,250	23,317	27,759	8
5,218	9,301	9,196	15,415	4,631	6,946	11,112	15,787	5,283	10,860	9
6,331	8,816	7,081	11,550	3,131	3,903	10,100	14,698	6,260	10,755	10
10,759	12,910	12,291	14,013	6,990	7,166	24,772	28,255	6,536	8,733	11
16,284	17,397	7,811	9,599	3,894	3,373	1,809	2,761	7,095	7,983	12
18,803	19,176	16,455	16,586	8,296	8,293	35,591	36,084	11,391	11,757	13
3,682	4,012	941	1,105	52	50	2,639	2,704	1,831	1,960	14
271	6	1,080	723	657-	673-	725-	797-	622	861	15
35,091	38,801	29,129	32,721	7,318	8,869	53,448	60,351	25,819	28,531	16
10,593	12,132	15,734	18,097	6,676	7,158	13,907	16,385	8,126	9,749	17
54,806	60,746	48,660	57,469	21,704	24,477	71,568	80,483	34,271	41,354	18
5,531	6,556	3,415	4,062	1,343	1,540	5,291	5,808	2,173	2,638	19
2,691	2,773	1,993	2,212	85	89	4,261	4,463	1,401	1,611	20
3,019	3,059	1,910	1,936	893	1,198	7,675	7,944	2,018	2,098	21
344	359	106	130	15	15	1,162	1,205	154	194	22
739	788	500	529	151	152	3,899	4,001	328	329	23
4,226-	4,542-	2,280	2,697	29-	156-	3,386-	5,903-	218	93-	24
3,167	3,202	2,061	2,116	1,245	1,301	3,921	4,120	2,463	2,612	25
21,962	23,475	11,847	13,279	2,569	3,512	26,906	28,285	16,084	18,737	26
1,732,408	1,816,381	689,645	753,359	257,740	280,975	1,368,929	1,447,725	731,400	788,583	27
272,309	362,396	116,748	180,475	40,737	62,755	173,986	247,412	128,936	185,102	28
4,247	8,596	7,526	13,442	3,783	5,934	9,517	13,420	4,438	9,402	29
39,212	43,366	14,540	21,912	4,499	6,527	30,616	33,578	18,534	23,486	30
34,171	35,661	12,864	15,413	5,202	6,094	21,933	22,905	15,033	16,578	31
1,569	1,575	87	88	78	78	245	245	211	214	32
351,508	451,595	151,764	231,330	54,299	81,388	236,297	317,560	167,152	234,781	33
16,849	17,436	6,051	6,303	2,131	2,251	10,062	10,521	6,938	7,179	34
16,741	17,415	5,467	5,766	2,101	2,251	9,689	10,180	6,811	7,068	35
23,963	24,006	8,080	8,115	5,080	5,084	20,627	20,780	7,433	7,460	36
27,742	28,569	12,295	12,615	4,427	4,752	29,073	29,637	10,479	10,893	37
3,431	4,266	1,246	1,442	189	438	2,733	2,966	2,051	2,214	38
24,852	28,687	13,788	19,137	5,440	6,825	21,044	26,570	12,784	15,849	39
2,086	2,808	2,541	3,146	1,363	1,596	3,299	4,412	1,545	2,378	40
5,712	5,860	2,491	2,539	884	943	3,849	3,916	2,516	2,534	41
969	1,385	503	672	220	288	973	1,356	334	376	42
2,553	4,342	813	1,667	175	601	1,618	5,992	355	1,670	43
5,435	6,453	1,198	1,649	208	308	1,994	2,356	882	996	44
30,519	32,020	10,660	11,373	3,859	4,178	18,295	19,495	12,588	13,221	45
10,102	10,610	4,275	4,314	1,625	1,628	7,173	7,234	4,958	5,034	46
233	307	175	308	249	249	316	389	362	793	47
6,831	9,325	2,603	4,283	891	1,481	3,874	5,857	3,040	4,522	48
1,127	1,308	1,833	3,026	139	153	1,452	1,696	105	549	49
5,989	6,099	5,400	5,721	1,759	2,066	7,830	8,217	4,416	4,785	50
1,620	1,714	1,676	2,465	251	587	3,402	4,916	1,257	2,009	51
213	679	136	167		175	2,431	2,962		332	52
11,206	13,211	5,063	6,665	1,839	2,014	14,974	16,979	4,701	5,985	53
198,174	216,504	86,294	101,371	32,851	37,866	164,709	186,429	83,656	95,846	54
1,176,382	1,187,061	445,948	453,779	168,754	172,103	957,801	968,931	475,766	482,841	55
203,703	203,703	73,329	73,329	29,118	29,118	179,279	179,279	77,910	77,910	56
106,048	106,048	38,845	38,845	15,198	15,198	91,712	91,712	41,331	41,331	57
309,751	309,751	112,173	112,173	44,316	44,316	270,991	270,991	119,240	119,240	58
16,848	17,435	6,050	6,302	2,131	2,251	10,062	10,521	6,937	7,179	59
218,950	219,534	79,062	79,450	31,083	31,246	188,056	188,533	84,575	84,929	60
7,954	8,630	6,560	7,185	1,659	1,894	12,113	13,226	5,852	6,399	61
79	79	197	196			21	21	82	82	62
3,857	9,302	1,608	5,141	554	1,945	1,566	4,659	2,165	5,571	63

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Chatham		Cornwall	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	19,328	17,570	17,570
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2	12,109		12,554
Total Number of Returns.....	3	Nombre total de déclarations.....	3	19,328	17,570	30,124
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	322,102	347,454	277,475
Commissions from Employment.....	5	Commissions d'emplois.....	5	1,147	1,428	4,977
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	834	896	833
Family Allowance.....	7	Allocations Familiales.....	7	3,196	4,634	2,961
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	12,746	17,839	11,376
Old Age Pension.....	9	Pension de vieillesse.....	9	5,943	8,452	3,701
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	4,701	6,045	3,723
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	7,766	9,062	6,164
Net Business Income.....	12	Revenu net d'entreprise.....	12	5,289	5,308	4,947
Net Professional Income.....	13	Revenu net de professions.....	13	7,141	7,355	11,361
Net Commission Income.....	14	Revenu net de commissions.....	14	203	288	77
Net Farming Income.....	15	Revenu net d'agriculture.....	15	3,898	3,726	10
Net Fishing Income.....	16	Revenu net de pêche.....	16			
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	15,475	17,189	7,384
Bond Interest.....	18	Intérêt obligataire.....	18	3,772	4,325	5,007
Bank Interest.....	19	Intérêt bancaire.....	19	32,545	38,293	20,470
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	1,946	2,244	1,798
Income from Trusts.....	21	Revenu de fiducies.....	21	1,740	1,765	175
Annuity Income.....	22	Revenu de rentes.....	22	1,614	1,684	649
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	390	395	259
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	258	280	276
Net Rental Income.....	25	Revenu net de location.....	25	1,926	676	431
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	2,381	2,439	906
Miscellaneous Income.....	27	Revenus divers.....	27	8,512	11,051	3,565
Total Income Assessed.....	28	Total du revenu imposé.....	28	445,536	492,835	366,289
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	68,791	111,899	62,546
Age Exemption.....	30	Exemption en raison d'âge.....	30	4,995	7,257	2,937
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	10,170	15,539	11,217
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	7,610	10,314	7,328
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	166	178	74
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	91,733	145,187	84,101
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	3,660	3,940	3,431
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	3,484	3,789	3,303
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	6,496	6,510	6,582
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	8,878	9,174	4,864
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	689	710	661
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	8,708	11,114	6,337
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	1,453	1,895	1,177
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	1,576	1,657	1,623
Education Deduction.....	43	Déduction relative aux études.....	43	331	754	196
Tuition Fees.....	44	Frais de scolarité.....	44	488	1,115	269
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	344	355	646
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	6,473	7,197	6,039
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	1,181	1,276	1,072
Disability Deduction.....	48	Déduction pour invalidité.....	48	206	242	118
Standard Deductions.....	49	Déductions uniformes.....	49	1,355	2,497	1,463
Medical Claims.....	50	Réclamations de frais médicaux.....	50	339	815	125
Charitable Donations.....	51	Dons de charité.....	51	4,063	4,727	1,492
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	1,074	1,220	716
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53			
Other Deductions.....	54	Autres déductions.....	54	3,857	5,129	2,825
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)...	55	54,654	64,215	42,938
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	297,810	303,090	237,332
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	50,666	50,666	40,056
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	26,524	26,524	21,179
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	77,191	77,191	61,235
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	3,660	3,940	3,429
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	55,022	55,350	43,614
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	3,482	3,757	1,674
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	141	160	2
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	600	2,484	1,044

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Guelph		Hamilton		Kingston		Kitchener & Waterloo		London		P O S T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
37,136	37,136	132,297	132,297	36,031	36,031	94,837	94,837	119,640	119,640	1
	16,419		66,109		20,783		38,523		50,555	2
37,136	53,555	132,297	198,406	36,031	56,814	94,837	133,360	119,640	170,195	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
601,847	636,775	2,176,482	2,269,401	602,129	639,122	1,510,436	1,575,443	1,915,352	2,001,996	4
9,405	10,179	27,288	28,948	5,886	6,729	27,891	28,919	42,635	45,852	5
1,347	1,542	5,941	7,512	713	873	3,935	4,671	6,061	7,831	6
6,374	7,342	17,973	22,189	5,509	6,991	15,832	18,342	16,361	19,059	7
18,440	22,921	80,424	97,395	17,378	21,560	50,953	60,551	60,594	71,322	8
9,231	14,590	33,288	57,245	8,421	12,498	21,794	34,559	30,685	48,305	9
7,663	11,788	34,533	54,953	8,231	12,328	18,671	28,890	24,845	37,366	10
16,912	19,967	73,565	89,626	27,856	30,129	31,336	35,799	67,834	74,609	11
7,762	9,151	31,975	36,006	7,238	7,750	19,237	18,868	26,097	26,858	12
18,369	18,934	53,680	54,266	22,785	22,980	46,093	46,839	77,423	79,604	13
1,384	1,498	2,512	3,435	767	866	5,108	5,484	5,613	6,708	14
197	147	722	538	651	702	492	152	2,518	495	15
										16
37,926	40,469	81,936	89,925	40,500	43,676	99,030	106,999	102,159	112,377	17
12,665	14,102	42,374	47,915	12,141	13,682	27,903	31,000	42,645	48,071	18
48,771	55,871	194,508	220,431	55,260	60,179	120,578	140,795	176,976	202,646	19
3,861	4,392	9,115	9,886	5,648	6,785	5,838	6,765	8,047	9,220	20
2,006	2,557	5,376	6,276	3,027	3,472	6,580	7,063	11,557	12,185	21
2,751	3,207	9,953	10,236	2,873	2,978	5,244	5,507	10,489	10,997	22
2,186	2,236	1,525	1,538	269	470	1,280	1,453	3,386	3,677	23
553	580	2,675	2,893	2,107	2,176	1,896	1,932	2,512	2,880	24
1,242	289	1,131	677	4,749	4,206	1,590	1,388	2,018	1,904	25
2,678	2,674	2,809	3,256	1,518	1,741	3,816	4,182	8,703	8,036	26
13,151	14,468	63,385	68,453	16,270	20,702	42,883	47,933	54,266	62,081	27
826,720	895,677	2,953,169	3,183,001	850,621	921,188	2,064,269	2,210,469	2,698,778	2,894,078	28
132,028	190,479	470,292	704,471	127,908	201,888	337,418	473,823	425,539	605,014	29
7,539	12,492	26,602	46,303	6,902	10,305	17,443	28,314	26,063	40,859	30
21,943	26,996	75,195	99,079	18,921	26,073	49,199	60,741	56,814	69,401	31
15,273	16,768	44,862	52,267	14,094	16,859	33,965	38,067	39,428	44,350	32
426	427	1,365	1,369	127	128	501	698	203	212	33
177,209	247,162	618,316	903,487	167,952	255,252	438,526	601,642	548,046	759,836	34
7,381	7,807	25,449	26,529	6,863	7,232	18,117	18,845	23,134	24,206	35
7,135	7,608	24,408	25,622	6,680	7,170	17,556	18,324	22,108	23,250	36
14,091	14,130	32,203	32,366	19,745	19,930	29,950	30,013	44,275	44,435	37
14,883	15,384	56,482	57,634	16,425	16,656	40,201	41,266	52,246	53,470	38
1,824	1,993	7,403	7,819	1,535	1,596	5,485	6,279	6,021	6,298	39
16,297	20,417	57,110	71,325	14,835	18,039	39,573	50,060	48,465	60,758	40
2,586	3,659	12,627	17,440	3,813	4,478	6,658	9,035	10,879	14,180	41
2,492	2,601	11,301	11,597	2,860	3,023	6,302	6,892	9,044	10,072	42
1,047	1,421	1,996	3,167	975	1,641	1,597	2,552	2,011	2,862	43
1,744	3,642	3,032	8,381	1,030	3,322	3,158	7,218	4,152	11,071	44
1,288	1,428	2,872	3,309	1,153	1,178	4,534	4,826	3,641	4,444	45
13,104	14,123	46,150	48,831	12,493	13,572	32,793	34,694	41,912	44,473	46
3,053	3,445	6,882	8,058	1,179	1,632	7,708	8,110	10,186	11,599	47
85	129	1,007	2,135	364	755	915	935	1,494	1,864	48
2,917	4,435	10,657	17,018	2,672	4,623	7,256	10,849	9,735	14,590	49
898	1,603	3,084	4,097	2,074	2,489	1,041	1,690	3,419	4,760	50
6,227	6,688	16,696	17,991	5,937	6,493	17,386	18,598	17,788	19,215	51
2,287	3,324	8,155	12,566	1,985	2,663	4,335	5,316	4,340	6,231	52
	1,113	658	1,177	416	508	511	1,392	1,206	3,110	53
5,073	6,386	21,412	27,766	6,821	9,054	17,891	20,917	29,638	34,127	54
104,458	121,336	349,584	404,826	109,853	126,054	262,965	297,810	345,692	395,014	55
538,881	547,646	1,970,661	1,994,567	567,860	575,928	1,344,711	1,363,937	1,791,415	1,815,953	56
89,713	89,713	337,886	337,886	98,588	98,588	224,740	224,740	307,238	307,238	57
47,202	47,202	177,178	177,178	51,199	51,199	118,095	118,095	160,475	160,475	58
136,915	136,915	515,063	515,063	149,787	149,787	342,835	342,835	467,713	467,713	59
7,379	7,806	25,449	26,529	6,862	7,232	18,094	18,822	23,134	24,205	60
96,520	97,055	364,311	365,641	105,546	105,981	240,395	241,365	330,170	331,499	61
8,583	9,016	18,562	19,922	9,112	9,633	22,447	23,941	23,157	24,816	62
121	121	24	24	1	1	13	13	275	275	63
2,353	6,344	3,717	17,760	1,396	4,813	5,551	13,657	5,428	15,777	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Markham		Mississauga	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	49,605	49,605	161,805	161,805
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....		15,197		48,759
Total Number of Returns.....	3	Nombre total de déclarations.....	49,605	64,802	161,805	210,564
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	1,041,764	1,075,626	3,251,634	3,351,492
Commissions from Employment.....	5	Commissions d'emplois.....	48,590	49,082	64,611	65,203
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	1,011	1,147	5,424	6,122
Family Allowance.....	7	Allocations Familiales.....	8,262	9,055	31,472	33,904
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	9,865	11,987	56,801	70,648
Old Age Pension.....	9	Pension de vieillesse.....	7,885	11,307	20,440	30,475
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	6,730	8,799	19,236	27,975
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	13,179	14,810	42,542	48,651
Net Business Income.....	12	Revenu net d'entreprise.....	12,545	8,736	40,539	41,027
Net Professional Income.....	13	Revenu net de professions.....	64,213	67,790	68,383	69,796
Net Commission Income.....	14	Revenu net de commissions.....	5,952	6,401	6,112	6,698
Net Farming Income.....	15	Revenu net d'agriculture.....	684-	692-	110-	701
Net Fishing Income.....	16	Revenu net de pêche.....				
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	130,379	144,046	127,561	142,855
Bond Interest.....	18	Intérêt obligataire.....	19,934	22,347	35,572	40,324
Bank Interest.....	19	Intérêt bancaire.....	84,254	92,716	166,199	187,813
Mortgage Interest.....	20	Intérêt hypothécaire.....	9,458	10,214	15,645	16,840
Income from Trusts.....	21	Revenu de fiducies.....	6,149	6,589	8,264	8,815
Annuity Income.....	22	Revenu de rentes.....	11,217	13,396	12,893	13,495
Other Canadian Investment Income.....	23	Autres placements au Canada.....	2,748	2,990	1,248	1,343
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	7,133	7,304	4,401	4,676
Net Rental Income.....	25	Revenu net de location.....	6,709-	8,371-	11,728-	14,809-
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	9,673	9,925	10,768	10,992
Miscellaneous Income.....	27	Revenus divers.....	23,299	25,709	64,435	71,809
Total Income Assessed.....	28	Total du revenu imposé.....	1,516,844	1,590,912	4,042,339	4,235,439
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	176,381	230,078	574,982	748,304
Age Exemption.....	30	Exemption en raison d'âge.....	6,853	10,474	17,247	27,972
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	20,082	23,013	82,454	93,951
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	19,616	20,922	68,818	73,031
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	534	565	4,566	4,578
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	223,465	285,052	748,068	947,835
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	10,922	11,376	35,034	36,123
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	9,637	10,018	34,197	35,390
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	20,543	20,564	59,933	60,356
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	32,738	33,573	75,211	76,505
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	4,313	4,482	9,734	10,234
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	23,935	28,591	62,286	74,803
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	2,037	2,861	6,498	8,984
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	3,198	3,275	10,742	11,086
Education Deduction.....	43	Déduction relative aux études.....	927	1,207	2,934	3,773
Tuition Fees.....	44	Frais de scolarité.....	1,319	2,847	5,145	9,796
Child Care Expenses.....	45	Frais de garde d'enfants.....	4,394	5,044	12,627	13,320
General Expense Allowance.....	46	Allocation pour frais généraux.....	18,262	19,193	62,725	65,538
Other Expenses of Employment.....	47	Autres frais professionnels.....	14,132	14,279	18,031	18,281
Disability Deduction.....	48	Déduction pour invalidité.....	562	682	841	1,057
Standard Deductions.....	49	Déductions uniformes.....	3,961	5,411	13,737	18,470
Medical Claims.....	50	Réclamations de frais médicaux.....	2,573	3,074	5,466	5,969
Charitable Donations.....	51	Dons de charité.....	9,626	9,912	16,577	17,136
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	1,641	1,689	5,350	6,763
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	2,436	3,956	925	2,005
Other Deductions.....	54	Autres déductions.....	19,178	23,352	38,896	47,040
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	186,334	205,384	476,887	522,629
Taxable Income Assessed.....	56	Revenu imposable établi.....	1,065,383	1,083,316	2,777,468	2,807,732
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	205,321	205,321	509,685	509,685
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	104,080	104,080	261,760	261,760
Total Net Tax Payable.....	59	Impôt total net à payer.....	309,401	309,401	771,445	771,445
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	10,921	11,375	34,952	36,041
Basic Federal Tax.....	61	Impôt fédéral de base.....	203,072	203,519	533,784	535,184
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	29,550	32,265	28,914	31,747
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	117	117	417	417
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	1,114	2,534	7,609	17,736

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Niagara Falls		North Bay		Oakville		Orillia		Oshawa		P O T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
29,576	29,576	21,815	21,815	37,278	37,278	12,565	12,565	52,666	52,666	1
	16,706		11,478		12,689		8,343		21,072	2
29,576	46,282	21,815	33,293	37,278	49,967	12,565	20,908	52,666	73,738	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
458,333	490,829	358,577	378,336	829,941	858,453	176,221	187,220	897,972	931,445	4
10,497	10,549	6,406	6,556	24,086	24,352	4,632	4,650	16,514	18,373	5
1,608	2,097	323	768	309	532	209	246	832	899	6
5,011	5,591	4,102	4,654	7,072	7,420	1,823	2,345	9,696	10,628	7
20,434	24,861	11,617	14,276	10,384	11,285	6,592	9,832	35,742	45,388	8
7,831	13,305	5,149	8,744	7,619	10,738	3,954	8,202	8,917	14,100	9
6,658	10,889	5,823	8,770	8,060	9,862	3,429	6,476	8,424	12,758	10
17,569	23,758	18,074	19,409	24,747	25,857	6,761	8,368	24,845	28,240	11
8,576	9,417	5,734	6,466	6,175	5,780	3,395	3,238	7,888	7,718	12
9,793	10,200	10,653	10,766	22,162	22,786	5,678	5,734	21,388	21,846	13
1,357	1,596	1,215	1,260	1,218	1,344		235	979	1,100	14
300	300	222	258	246	330	584	440	512	260	15
										16
10,319	11,795	12,494	14,124	47,027	51,579	9,702	12,106	23,644	26,710	17
9,424	10,257	4,948	5,445	13,415	14,642	3,552	4,585	13,338	15,099	18
43,172	49,675	23,205	26,965	46,934	53,181	17,164	20,937	62,425	70,553	19
3,063	3,422	1,471	1,851	2,835	3,100	3,675	4,381	6,013	7,460	20
764	775	141	225	2,435	3,051	300	348	1,517	1,595	21
2,035	2,093	827	839	7,166	7,224	709	1,050	5,514	5,545	22
488	517	28	29	1,213	1,225	134	159	543	553	23
598	734	128	180	1,369	1,614	45	52	1,819	1,840	24
270	288	139	251	1,929	2,241	9	34	991	968	25
2,020	1,989	102	161	4,774	4,737	859	904	1,607	1,607	26
11,864	13,694	7,597	8,464	28,493	29,202	5,140	5,336	27,269	29,417	27
631,440	698,053	478,250	517,775	1,095,259	1,145,391	254,569	286,877	1,177,363	1,253,582	28
105,122	164,054	77,654	118,515	132,687	177,838	44,731	74,432	187,196	262,209	29
6,593	11,027	4,282	7,324	6,442	9,460	3,148	6,855	7,625	12,052	30
16,199	22,032	14,968	18,393	19,774	20,785	7,248	10,568	32,830	36,311	31
11,973	13,316	9,976	10,803	18,204	18,744	4,131	5,094	21,682	23,522	32
24	24	108	108	447	447			246	248	33
139,911	210,453	106,988	155,143	177,555	227,274	59,259	96,950	249,580	334,342	34
5,402	5,705	4,284	4,510	7,809	8,129	2,200	2,292	10,507	10,867	35
5,164	5,531	4,169	4,435	7,644	7,990	2,137	2,254	10,270	10,746	36
7,927	8,114	10,946	10,990	17,275	17,310	5,048	5,054	12,944	13,009	37
12,230	12,540	5,895	5,956	27,235	27,415	3,943	3,967	18,007	18,328	38
1,337	1,514	946	962	1,706	2,392	429	429	2,702	2,770	39
12,557	16,296	7,963	10,391	17,760	20,589	5,087	6,681	19,285	23,494	40
3,102	5,025	2,416	2,931	2,882	3,476	1,179	1,796	4,068	5,382	41
2,377	2,462	1,703	1,748	2,710	2,729	1,080	1,131	5,647	5,762	42
342	519	526	667	854	1,472	344	453	719	900	43
325	2,292	524	1,410	881	3,579	204	366	1,233	2,565	44
804	904	1,325	1,343	1,475	1,590	114	114	2,249	2,326	45
9,699	10,612	7,560	8,129	13,892	14,706	4,004	4,311	19,177	20,166	46
2,959	3,014	2,905	3,005	5,159	5,225	940	948	4,914	5,927	47
78	111		47	279	283	411	784	366	767	48
2,373	3,970	1,786	2,924	2,958	4,192	986	1,762	4,402	6,369	49
470	563	274	378	1,178	1,569	531	714	1,198	1,435	50
4,128	4,402	2,546	2,611	5,888	6,027	2,039	2,467	7,214	7,690	51
1,386	2,672	1,075	1,302	2,307	2,494	779	1,006	2,363	3,416	52
466	489	359	383	437	819			260	618	53
5,747	6,735	2,764	4,480	15,218	17,464	1,040	1,601	8,741	10,389	54
78,873	93,469	59,978	68,601	135,547	149,449	32,495	38,131	136,266	152,925	55
410,424	420,637	310,591	315,674	767,660	774,937	160,034	164,917	786,610	797,831	56
69,753	69,753	51,925	51,925	149,731	149,731	26,377	26,377	134,886	134,886	57
36,822	36,822	27,341	27,341	76,016	76,016	14,087	14,087	70,603	70,603	58
106,575	106,575	79,266	79,266	225,747	225,747	40,463	40,463	205,489	205,489	59
5,402	5,705	4,284	4,509	7,808	8,127	2,200	2,292	10,507	10,867	60
76,585	77,741	56,738	57,028	154,003	154,274	28,405	28,596	145,562	146,258	61
2,326	2,566	2,832	3,133	10,659	11,429	2,199	2,700	5,359	5,927	62
81	81	18	18	30	30	30	30	2	4	63
1,571	4,062	1,058	2,887	874	2,530	589	2,078	2,249	6,010	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Ottawa		Owen Sound	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	185,141	185,141	10,839
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2		65,920	5,571
Total Number of Returns.....	3	Nombre total de déclarations.....	3	185,141	251,061	16,410
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	3,379,557	3,505,201	145,293
Commissions from Employment.....	5	Commissions d'emplois.....	5	61,562	62,550	
Other Employment Earnings.....	6	Autres gains provenant d'un emploi.....	6	9,413	11,714	858
Family Allowance.....	7	Allocations Familiales.....	7	22,652	26,399	1,592
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	50,401	69,984	7,099
Old Age Pension.....	9	Pension de vieillesse.....	9	57,402	79,962	3,158
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	54,691	69,609	1,901
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	267,613	284,079	8,617
Net Business Income.....	12	Revenu net d'entreprise.....	12	34,103	38,772	6,054
Net Professional Income.....	13	Revenu net de professions.....	13	131,137	133,634	9,611
Net Commission Income.....	14	Revenu net de commissions.....	14	2,852	2,964	378
Net Farming Income.....	15	Revenu net d'agriculture.....	15	301	416	713
Net Fishing Income.....	16	Revenu net de pêche.....	16			
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	188,944	201,825	8,274
Bond Interest.....	18	Intérêt obligataire.....	18	78,294	85,450	2,487
Bank Interest.....	19	Intérêt bancaire.....	19	309,482	339,306	13,926
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	17,899	19,143	998
Income from Trusts.....	21	Revenu de fiducies.....	21	15,836	17,645	456
Annuity Income.....	22	Revenu de rentes.....	22	17,424	17,932	855
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	2,986	3,240	204
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	10,884	11,761	91
Net Rental Income.....	25	Revenu net de location.....	25	6,162	8,010	126
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	16,251	17,613	281
Miscellaneous Income.....	27	Revenus divers.....	27	80,527	86,071	3,602
Total Income Assessed.....	28	Total du revenu imposé.....	28	4,804,047	5,077,258	216,587
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	657,150	889,476	38,587
Age Exemption.....	30	Exemption en raison d'âge.....	30	46,764	65,230	2,557
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent.....	31	80,044	95,400	3,979
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	54,420	62,138	3,601
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,072	1,076	
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	839,450	1,113,320	48,733
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	35,849	37,244	1,961
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	34,940	36,551	1,713
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	140,234	140,788	2,356
Retirement Savings Plan Premiums.....	38	Primes d'épargne-retraite.....	38	91,815	94,838	5,069
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	14,185	14,837	339
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	84,990	100,322	4,673
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	27,071	31,808	1,021
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	15,180	15,655	710
Education Deduction.....	43	Déduction relative aux études.....	43	4,179	6,219	273
Tuition Fees.....	44	Frais de scolarité.....	44	6,461	15,252	294
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	6,027	6,456	646
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	63,859	67,519	3,310
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	15,933	15,973	233
Disability Deduction.....	48	Déduction pour invalidité.....	48	972	1,831	102
Standard Deductions.....	49	Déductions uniformes.....	49	14,131	20,345	824
Medical Claims.....	50	Réclamations de frais médicaux.....	50	7,309	11,672	40
Charitable Donations.....	51	Dons de charité.....	51	31,384	32,509	2,286
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	9,625	10,473	467
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	1,310	2,585	168
Other Deductions.....	54	Autres déductions.....	54	57,381	69,623	2,056
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54).....	55	662,836	732,501	28,540
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	3,274,359	3,308,351	139,222
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	597,739	597,739	22,081
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	301,837	301,837	11,786
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	899,575	899,575	33,867
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	35,733	37,126	1,961
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	628,702	630,598	24,537
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	42,828	45,056	1,875
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	179	179	25
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	5,968	14,225	282

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Pembroke		Peterborough		St. Catharines		St. Thomas		Sarnia		P O T E S T M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
10,797	10,797	31,561	31,561	49,806	49,806	16,899	16,899	33,649	33,649	1
	5,180		17,079		26,124		7,565		14,185	2
10,797	15,977	31,561	48,640	49,806	75,930	16,899	24,464	33,649	47,834	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
151,363	160,383	459,116	488,638	784,060	828,606	236,257	251,998	668,320	691,461	4
		21,017	21,163	22,633	22,746	581	694	7,696	7,777	5
1,657	1,912	1,888	2,871	675	1,700	794	1,021	1,687	2,095	6
1,474	1,941	4,860	6,518	8,408	9,962	2,825	3,243	5,948	6,640	7
5,388	5,886	17,737	25,141	32,872	37,842	14,365	16,308	14,155	20,208	8
1,781	2,943	11,035	17,422	16,992	27,040	6,682	9,903	8,112	10,102	9
2,780	4,156	10,942	15,283	17,010	24,577	4,245	8,700	6,883	8,193	10
4,614	4,930	22,786	26,136	35,966	42,578	11,858	13,805	20,880	22,452	11
2,058	2,113	6,888	7,425	13,129	14,284	3,599	3,766	4,994	5,676	12
2,692	2,692	18,348	18,459	26,714	27,125	6,223	6,181	18,403	18,698	13
		207	215	965	1,273	780	866	795	871	14
3,303	2,906	849	575	156	391	1,666	781	611	516	15
										16
6,017	6,730	23,945	26,716	34,982	39,703	8,868	9,642	23,601	25,132	17
3,107	3,474	10,991	12,486	15,742	17,768	5,815	6,734	9,964	11,315	18
13,941	15,091	45,902	53,068	81,564	92,626	23,811	26,568	46,219	52,543	19
1,189	1,189	3,093	3,384	4,696	5,378	742	886	1,921	2,024	20
324	325	2,854	2,918	933	1,082	1,131	1,166	1,253	1,530	21
565	565	2,838	3,082	3,923	4,418	1,360	1,409	2,279	2,463	22
		496	500	401	485	111	113	336	366	23
15	15	164	186	856	1,058	56	57	466	592	24
178	332	764	738	398	723	220	274	714	870	25
491	523	719	923	2,589	2,720	308	364	1,016	1,068	26
3,890	4,371	13,974	17,302	27,388	30,661	7,672	9,745	15,865	17,470	27
206,856	222,505	681,415	751,146	1,132,255	1,232,513	339,970	374,224	860,690	908,320	28
38,437	56,878	112,350	173,147	177,307	270,308	60,160	87,092	119,669	169,924	29
1,496	2,451	9,166	14,232	14,383	22,755	5,306	8,372	6,822	8,827	30
6,471	8,237	19,718	26,892	34,204	42,512	9,316	12,344	22,628	24,860	31
3,121	4,294	11,444	13,876	19,779	22,258	6,387	7,089	13,768	14,764	32
		51	51	183	183			59	59	33
49,525	71,860	152,729	228,198	245,857	358,016	81,169	114,897	162,945	218,433	34
1,950	2,024	5,777	6,085	8,935	9,426	3,023	3,207	6,835	7,079	35
1,907	2,009	5,426	5,829	8,469	9,043	2,769	2,949	6,669	6,948	36
6,080	6,181	9,294	9,425	14,119	14,200	5,276	5,286	10,771	10,793	37
2,817	2,830	16,244	16,721	19,298	20,272	4,225	4,435	15,192	15,367	38
222	222	1,113	1,125	2,471	2,853	344	345	1,377	1,668	39
3,835	4,490	13,303	16,744	22,284	28,077	6,912	8,760	14,798	18,571	40
1,008	1,241	3,469	4,723	6,165	8,417	1,718	2,553	3,449	4,116	41
1,071	1,099	2,764	2,813	4,277	4,370	1,634	1,660	3,489	3,549	42
55	108	536	893	732	1,167	255	297	551	752	43
175	560	645	2,047	940	4,357	134	912	847	2,121	44
960	982	697	712	1,221	1,463	650	664	1,265	1,298	45
3,581	3,845	10,174	11,033	16,100	17,412	5,375	5,795	12,422	13,052	46
13	13	5,525	5,582	4,671	4,759	628	896	2,139	2,182	47
		426	726	923	923	64	73	33	501	48
830	1,318	2,379	3,963	3,813	6,321	1,249	1,913	2,600	3,971	49
63	76	944	1,185	2,932	3,917	378	479	296	508	50
1,481	1,613	4,993	5,595	8,375	8,734	3,013	3,514	5,824	6,032	51
257	732	2,414	2,825	3,356	4,342	906	1,437	1,505	1,580	52
		100	332	787	1,018			697	800	53
705	1,127	6,053	7,103	10,515	13,274	3,685	6,629	7,256	8,803	54
27,010	30,473	91,849	105,161	140,186	164,344	42,260	51,830	98,018	109,691	55
129,538	130,862	433,271	442,243	737,321	749,085	215,331	219,108	595,672	601,370	56
20,446	20,446	71,478	71,478	127,146	127,146	34,651	34,651	108,191	108,191	57
10,849	10,849	37,878	37,878	66,723	66,723	18,515	18,515	55,623	55,623	58
31,295	31,295	109,356	109,356	193,869	193,869	53,166	53,166	163,814	163,814	59
1,950	2,024	5,777	6,085	8,933	9,425	3,023	3,207	6,825	7,069	60
22,619	22,716	77,761	78,295	136,387	137,071	38,240	38,481	115,427	115,908	61
1,364	1,408	5,363	5,901	7,929	8,742	2,010	2,146	5,349	5,583	62
169	169	153	153	64	64	98	101	32	32	63
439	1,926	1,360	4,574	1,895	6,907	937	2,261	1,192	3,711	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)				
			Sault Ste. Marie		Stratford		
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	35,345	35,345	11,723	11,723
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		13,385		5,473
Total Number of Returns.....	3	Nombre total de déclarations.....	3	35,345	48,730	11,723	17,196
Sources of Income			\$		\$		
Wages and Salaries.....	4	Salaires et traitements.....	4	621,237	640,076	165,690	170,777
Commissions from Employment.....	5	Commissions d'emplois.....	5	6,401	6,433	109	125
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	2,295	2,522	261	779
Family Allowance.....	7	Allocations Familiales.....	7	7,081	7,586	2,052	2,487
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	30,220	32,882	5,393	8,123
Old Age Pension.....	9	Pension de vieillesse.....	9	7,112	10,534	3,678	5,258
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	7,225	9,110	3,446	4,379
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	16,675	17,825	5,746	6,225
Net Business Income.....	12	Revenu net d'entreprise.....	12	5,851	5,659	2,011	2,370
Net Professional Income.....	13	Revenu net de professions.....	13	17,214	17,807	6,059	6,287
Net Commission Income.....	14	Revenu net de commissions.....	14	627	675	105	136
Net Farming Income.....	15	Revenu net d'agriculture.....	15	285-	339-	1,159	260
Net Fishing Income.....	16	Revenu net de pêche.....	16				
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	16,357	17,462	8,327	9,295
Bond Interest.....	18	Intérêt obligataire.....	18	8,513	9,705	4,503	4,933
Bank Interest.....	19	Intérêt bancaire.....	19	39,941	45,211	24,683	27,086
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	1,885	2,323	1,572	1,623
Income from Trusts.....	21	Revenu de fiducies.....	21	547	839	1,236	1,312
Annuity Income.....	22	Revenu de rentes.....	22	578	627	1,316	1,333
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	77	124	374	628
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	41	53	190	192
Net Rental Income.....	25	Revenu net de location.....	25	1,171-	1,108-	316	318
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	1,876	1,925	912	1,564
Miscellaneous Income.....	27	Revenus divers.....	27	13,306	13,658	4,565	4,990
Total Income Assessed.....	28	Total du revenu imposé.....	28	803,601	841,584	243,703	260,474
Personal Exemptions							
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	125,828	172,956	41,674	61,157
Age Exemption.....	30	Exemption en raison d'âge.....	30	5,828	7,675	2,999	4,325
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	27,117	29,945	4,953	5,939
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	16,259	17,229	4,713	5,582
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge....	33	44	50		
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	175,075	227,856	54,342	77,007
Deductions							
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	6,984	7,164	2,131	2,196
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	6,623	6,872	2,024	2,091
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	10,677	10,721	3,481	3,495
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	13,934	14,153	5,146	5,175
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	1,325	1,517	573	589
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	14,718	17,794	5,736	6,796
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	2,909	3,305	1,192	1,452
Education Deduction.....	42	Cotisations syndicales et prof.....	42	4,212	4,302	815	818
Tuition Fees.....	43	Déduction relative aux études.....	43	426	581	161	217
Child Care Expenses.....	44	Frais de scolarité.....	44	656	1,692	171	598
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	1,852	1,997	396	397
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	12,779	13,291	3,870	4,032
Disability Deduction.....	47	Autres frais professionnels.....	47	2,657	2,666	379	384
Standard Deductions.....	48	Déduction pour invalidité.....	48	620	753	240	244
Medical Claims.....	49	Déductions uniformes.....	49	2,867	4,155	821	1,323
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	482	538	216	369
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	3,921	4,030	2,647	2,859
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	1,799	1,929	733	971
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	242	335		
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	7,404	9,597	1,559	2,187
	55	Total des déductions (Postes 35 à 54)....	55	97,087	107,391	32,291	36,254
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	529,282	532,730	154,448	156,515
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	89,803	89,803	25,807	25,807
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	47,218	47,218	13,548	13,548
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	137,021	137,021	39,355	39,355
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	6,972	7,152	2,131	2,196
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	97,785	97,978	27,590	27,689
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	3,708	3,910	1,888	2,076
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	16	16	96	92
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	1,132	5,289	509	2,217

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Sudbury		Thunder Bay		Timmins		Toronto (Metro-Métro)		Welland		P O S T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
39,272	39,272	50,952	50,952	19,317	19,317	1,087,358	1,087,358	19,916	19,916	1
	18,059		21,854		11,104		398,018		8,893	2
39,272	57,331	50,952	72,806	19,317	30,421	1,087,358	1,485,376	19,916	28,809	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
596,183	617,894	945,771	982,202	379,224	393,681	18,760,236	19,494,165	324,112	338,125	4
6,036	6,190	13,162	13,299	2,696	2,980	466,443	481,829	7,284	7,343	5
1,558	1,953	1,567	1,988	286	314	52,853	66,507	2,141	2,146	6
6,476	8,198	7,466	8,614	3,749	4,374	133,440	157,044	3,356	3,669	7
36,806	41,751	36,824	43,340	9,826	14,253	387,681	472,212	16,011	18,509	8
11,373	17,606	11,220	23,270	2,446	6,202	267,339	379,699	4,005	6,802	9
12,334	18,862	12,546	19,512	2,538	6,865	225,648	309,158	4,893	7,167	10
25,478	33,332	27,253	34,042	4,064	5,055	404,326	446,909	12,141	13,449	11
8,104	8,405	11,164	12,060	5,187	4,922	252,145	259,528	4,390	5,123	12
35,069	35,414	20,243	20,882	8,894	9,165	883,394	909,480	9,147	9,280	13
1,454	1,574	226	443	30	197	36,910	41,049	442	449	14
529	551	726	781	201	205	2,710	5,399	337	336	15
13	13		49			114	128			16
23,845	26,846	38,971	43,583	8,447	9,936	1,420,056	1,569,154	9,060	9,993	17
12,328	13,012	15,540	16,442	3,518	3,939	419,396	462,780	5,323	6,673	18
58,580	64,874	72,050	83,460	22,705	25,709	1,862,493	2,061,208	30,754	35,234	19
3,487	3,604	1,781	2,006	1,103	1,618	155,660	168,747	1,531	1,594	20
1,566	1,694	1,474	1,572	788	789	130,346	138,191	803	908	21
1,811	1,851	2,877	3,113	2,209	2,597	154,734	163,648	1,281	1,366	22
44	63	395	399	38	40	23,016	28,141	263	272	23
816	820	216	221	216	218	62,960	68,577	165	204	24
1,627	1,677	1,294	1,957	725	816	86,183	121,405	515	620	25
1,510	1,647	1,954	1,975	609	753	150,056	157,861	327	384	26
22,164	25,566	17,145	18,954	4,786	5,657	410,554	464,384	5,748	6,345	27
864,849	928,914	1,241,904	1,334,163	463,885	499,877	26,570,904	28,173,593	444,029	475,989	28
139,803	204,086	181,371	259,144	68,769	108,295	3,855,938	5,257,284	70,901	102,560	29
9,544	15,282	9,775	19,094	2,045	5,017	222,675	326,567	3,352	5,594	30
21,942	31,589	29,137	34,127	13,865	16,044	432,401	545,748	15,532	18,926	31
16,668	19,412	17,079	19,004	8,595	9,603	310,539	348,558	7,988	8,454	32
12	12	52	52			20,964	23,269	35	36	33
187,969	270,381	237,414	331,421	93,279	138,965	4,842,517	6,501,426	97,808	135,570	34
7,307	7,523	10,196	10,567	4,191	4,338	216,329	224,842	3,883	4,056	35
6,449	6,705	9,842	10,289	4,209	4,401	205,655	215,075	3,698	3,869	36
12,077	12,158	23,620	23,975	6,913	6,917	348,421	350,255	5,141	5,179	37
19,133	19,448	22,707	23,771	6,239	6,310	548,559	558,425	9,228	9,318	38
1,007	1,025	2,663	2,671	760	774	82,172	86,793	1,019	1,197	39
17,105	20,073	21,766	27,202	6,464	8,334	494,891	595,505	9,278	11,949	40
4,822	6,939	3,966	6,524	865	1,576	70,030	86,536	1,920	2,591	41
3,592	3,629	5,418	5,607	1,793	1,823	69,832	72,573	1,985	2,099	42
1,226	1,370	914	1,295	264	427	19,432	27,679	271	400	43
1,176	2,831	1,355	3,277	331	988	41,248	96,904	447	1,294	44
1,784	2,420	1,403	1,740	1,105	1,649	54,703	60,302	897	899	45
13,127	13,717	18,779	19,837	7,628	8,038	385,771	406,907	6,948	7,320	46
1,865	1,940	4,071	4,101	1,161	1,177	98,747	105,047	1,481	1,481	47
244	664	287	348	151	151	8,920	12,593	51	58	48
3,067	4,832	4,319	6,367	1,686	2,757	89,596	127,407	1,590	2,444	49
627	741	1,036	1,191	206	227	45,172	57,602	365	620	50
5,049	5,189	5,232	5,839	1,990	2,106	151,868	158,838	2,148	2,247	51
1,841	3,502	2,807	4,158	623	813	38,089	46,675	1,404	2,211	52
314	335	176	398			18,049	32,283	238	261	53
8,887	11,772	7,970	10,614	5,524	6,492	353,553	463,151	3,840	5,136	54
110,699	126,813	148,528	169,770	52,102	59,543	3,341,037	3,785,390	55,832	64,630	55
562,107	569,207	843,364	855,024	314,756	319,139	17,961,903	18,206,412	288,023	291,935	56
94,775	94,775	150,258	150,258	55,858	55,858	3,292,070	3,292,070	48,563	48,563	57
49,889	49,889	77,819	77,819	29,067	29,067	1,694,948	1,694,948	25,549	25,549	58
144,664	144,664	228,077	228,077	84,924	84,924	4,987,018	4,987,018	74,113	74,113	59
7,307	7,523	10,196	10,567	4,191	4,338	216,205	224,718	3,881	4,054	60
102,653	103,029	157,926	158,530	59,289	59,575	3,396,703	3,407,111	52,637	52,922	61
5,405	5,981	8,834	9,665	1,915	2,200	320,310	345,484	2,054	2,230	62
28	28	70	65	122	122	649	649	19	19	63
1,588	5,810	1,807	6,128	693	3,001	44,335	104,746	797	3,107	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

		ONTARIO (Continued)-ONTARIO (Suite)			
ITEM	POSTE	Windsor		Woodstock	
		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	83,186	83,186	14,048	14,048
Number of Non-Taxable Returns.....	2		43,274		5,877
Total Number of Returns.....	3	83,186	126,460	14,048	19,925
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	1,362,512	1,464,415	201,033	209,688
Commissions from Employment.....	5	18,401	18,777	3,148	3,666
Other Employment Earnings.....	6	3,022	3,932	242	299
Family Allowance.....	7	15,096	17,233	2,687	3,311
Unemployment Insurance Benefits.....	8	50,498	60,121	8,877	10,088
Old Age Pension.....	9	25,746	40,088	5,160	6,444
CPP or QPP Benefits.....	10	23,324	33,341	3,948	5,400
Other Pensions or Superannuation.....	11	64,870	74,630	7,377	7,500
Net Business Income.....	12	7,453	7,618	3,168	3,488
Net Professional Income.....	13	52,425	53,996	5,539	5,644
Net Commission Income.....	14	2,398	2,681	287	288
Net Farming Income.....	15	485	395	3,118	2,822
Net Fishing Income.....	16				
Taxable Amount of Dividends.....	17	48,175	53,370	10,731	11,911
Bond Interest.....	18	25,794	28,115	7,879	8,366
Bank Interest.....	19	133,096	152,077	21,743	23,566
Mortgage Interest.....	20	6,386	7,186	2,142	2,488
Income from Trusts.....	21	4,298	4,740	1,089	1,144
Annuity Income.....	22	5,080	5,514	1,306	1,344
Other Canadian Investment Income.....	23	521	595	354	366
Foreign Investment Income.....	24	3,076	3,194	192	199
Net Rental Income.....	25	3,629	7,140	640	844
Net Taxable Capital Gains.....	26	5,684	6,483	727	811
Miscellaneous Income.....	27	36,418	44,038	4,124	5,588
Total Income Assessed.....	28	1,891,130	2,075,396	295,511	315,251
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption.....	29	296,089	449,577	50,011	70,866
Age Exemption.....	30	21,483	33,065	4,138	5,300
Married or Equivalent Exemption.....	31	50,845	62,518	9,149	12,011
Wholly Dependent Children.....	32	34,989	39,269	6,650	7,600
Other Dependents Exemption.....	33	480	704	35	311
Total Personal Exemptions.....	34	403,886	585,132	69,983	95,811
Deductions	Déductions				
CPP or QPP Contributions.....	35	15,097	15,831	2,633	2,766
Unemployment Insurance Premiums.....	36	14,393	15,160	2,410	2,511
Registered Pension Plan Contributions.....	37	21,853	22,026	3,168	3,199
Retirement Savings Plan Premiums.....	38	34,879	35,902	6,647	6,771
Registered Home Ownership.....	39	3,636	3,857	312	344
Interest, Dividends and Capital Gains Deduction.....	40	37,654	46,853	6,297	7,321
Pension Income Deduction.....	41	10,426	13,265	1,282	1,366
Union and Professional Dues.....	42	8,591	8,920	891	966
Education Deduction.....	43	1,112	1,740	331	366
Tuition Fees.....	44	1,279	7,004	302	393
Child Care Expenses.....	45	2,992	3,214	214	233
General Expense Allowance.....	46	28,446	30,883	4,636	4,866
Other Expenses of Employment.....	47	4,581	4,690	873	1,019
Disability Deduction.....	48	790	1,197		
Standard Deductions.....	49	6,174	10,338	1,047	1,610
Medical Claims.....	50	2,688	3,280	536	578
Charitable Donations.....	51	12,223	13,012	2,593	2,760
Eligible Deductions Transferred from Spouse.....	52	4,168	4,761	1,448	1,620
Allowable Investment Loss.....	53	1,058	1,743	219	219
Other Deductions.....	54	18,487	24,566	2,682	4,645
Total Deductions (Item 35-54).....	55	230,528	268,240	38,520	43,543
Taxable Income Assessed.....	56	1,249,665	1,297,185	185,806	188,359
Net Federal Tax Payable.....	57	208,891	208,891	29,506	29,506
Net Provincial Tax Payable.....	58	109,702	109,702	15,861	15,861
Total Net Tax Payable.....	59	318,592	318,592	45,366	45,366
Canada Pension Plan Contributions.....	60	15,097	15,831	2,633	2,766
Basic Federal Tax.....	61	234,227	241,689	32,659	32,779
Dividend Tax Credit.....	62	10,919	11,714	2,432	2,647
Investment Tax Credit.....	63	51	51	206	196
Child Tax Credit.....	64	2,517	9,455	701	2,220

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO (Concluded)-ONTARIO (Fin)				MANITOBA						P O T E M E
Other Areas-Autres endroits		TOTAL		Brandon		Winnipeg		Other Areas-Autres endroits		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
1,136,268	1,136,268	3,908,469	3,908,469	18,950	18,950	272,635	272,635	127,136	127,136	1
	594,515		1,718,846		13,560		143,277		123,837	2
1,136,268	1,730,783	3,908,469	5,627,315	18,950	32,510	272,635	415,912	127,136	250,973	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
18,638,591	19,568,090	66,624,217	69,564,904	259,898	278,691	4,480,765	4,693,009	1,735,094	1,907,440	4
330,662	343,556	1,366,246	1,411,850	6,591	6,984	88,023	89,313	13,351	13,783	5
44,019	56,516	465,539	211,121	103	213	6,156	8,600	2,206	3,766	6
214,050	257,678	626,117	737,304	3,579	4,664	41,323	50,044	26,234	42,233	7
610,922	764,829	1,868,247	2,303,049	5,101	6,891	112,578	141,500	68,202	93,992	8
266,869	468,088	932,920	1,474,294	4,573	11,320	67,275	173,621	32,023	120,694	9
231,799	373,712	831,048	1,231,574	3,725	7,318	61,878	105,142	25,355	50,381	10
541,276	623,017	1,953,573	2,207,728	9,049	10,231	127,447	153,516	34,762	44,555	11
418,163	479,169	1,021,782	1,110,094	4,433	4,760	45,231	54,610	43,757	56,753	12
346,790	368,039	2,147,509	2,215,518	9,954	10,236	158,552	163,262	33,234	34,571	13
49,892	55,262	142,145	158,042	431	546	13,837	14,693	5,705	7,209	14
264,898	225,944	281,097	231,219	26,968	35,783	8,580	8,076	148,873	149,836	15
3,186	3,097	3,356	3,282			5	25	1,830	4,313	16
928,051	1,042,870	3,733,103	4,138,767	11,403	14,915	168,599	201,730	60,471	80,865	17
345,186	397,332	1,293,966	1,452,308	5,793	6,625	107,244	121,697	34,178	40,788	18
1,513,814	1,799,422	5,696,217	6,488,264	26,110	31,560	382,050	456,649	213,211	282,270	19
170,953	199,798	479,573	541,464	939	1,189	12,094	14,272	6,638	7,528	20
39,684	47,547	267,401	292,347	9,287	10,042	14,117	15,821	2,926	3,723	21
105,954	111,379	399,411	422,616	2,568	3,546	27,583	29,408	22,633	25,791	22
24,226	27,561	71,581	82,131	236	357	3,417	4,297	5,140	7,209	23
26,671	28,551	139,292	150,063	67	88	4,614	4,998	542	574	24
2,274	7,452	107,973	153,244	842	1,000	87,702	91,358	11,290	15,367	25
115,081	135,028	369,219	402,413	2,300	2,500	27,015	28,039	31,929	41,287	26
409,447	478,304	1,544,404	1,753,771	6,178	7,628	137,488	148,968	33,159	44,846	27
25,642,459	27,862,239	91,849,990	98,430,880	400,127	457,090	6,008,169	6,589,933	2,592,744	3,079,776	28
4,043,393	6,157,085	13,890,819	19,982,994	67,459	115,728	969,416	1,477,703	452,234	892,617	29
221,358	391,053	774,018	1,242,413	4,008	9,590	55,693	142,124	26,870	99,953	30
695,777	882,671	2,048,879	2,561,364	12,167	17,498	137,428	176,684	77,337	132,710	31
496,304	585,353	1,455,945	1,660,456	8,170	10,325	91,299	104,767	57,905	89,007	32
1,990	2,133	36,170	39,132	25	26	2,039	2,164	175	279	33
5,458,823	8,018,294	18,205,831	25,486,359	91,830	153,167	1,255,875	1,903,441	614,521	1,214,566	34
225,698	238,815	773,410	808,855	3,378	3,616	53,121	55,581	25,422	28,855	35
204,579	216,173	728,469	765,087	3,153	3,401	51,277	54,001	20,112	22,230	36
413,078	416,404	1,406,990	1,415,543	7,247	7,410	128,470	129,168	47,717	48,990	37
429,827	442,206	1,721,110	1,761,408	8,175	8,323	112,290	116,019	49,972	52,119	38
42,123	45,342	211,426	226,651	501	522	15,148	16,181	5,336	5,831	39
451,425	597,864	1,651,541	2,062,181	8,805	12,081	112,010	151,640	54,502	88,736	40
83,752	113,433	302,727	395,352	1,581	2,080	22,753	32,306	7,035	11,155	41
89,589	92,033	297,375	307,637	1,287	1,349	21,167	22,393	8,287	8,752	42
16,735	24,329	65,992	94,999	332	507	5,130	8,148	1,340	2,266	43
24,564	57,782	111,277	273,539	392	876	8,196	17,801	1,918	4,942	44
42,798	46,968	168,249	186,368	393	583	6,742	7,887	3,734	5,186	45
386,173	411,747	1,368,079	1,451,009	5,852	6,395	96,268	102,356	38,875	43,189	46
94,978	101,478	352,754	373,409	1,389	1,530	28,693	29,005	5,437	5,945	47
8,334	12,119	29,797	44,191	277	617	3,120	7,385	732	1,677	48
90,517	146,404	314,511	477,439	1,571	2,830	21,468	34,967	9,903	21,352	49
21,586	31,473	113,152	151,887	385	517	6,501	9,676	1,399	2,380	50
159,957	177,222	554,512	593,960	2,474	3,065	46,987	50,087	24,125	29,197	51
56,814	84,419	177,192	240,962	1,184	1,855	14,769	19,696	6,356	12,984	52
8,520	21,965	42,786	83,506	57	300	2,136	4,477	589	1,917	53
204,591	302,513	926,530	1,224,246	2,997	4,101	56,304	71,961	19,601	53,470	54
3,055,638	3,580,689	11,317,877	12,938,230	51,431	61,959	812,549	940,735	332,394	451,176	55
16,960,322	17,271,876	61,450,873	62,388,304	255,806	266,322	3,890,924	3,966,006	1,634,447	1,699,032	56
2,864,567	2,864,567	10,806,015	10,806,015	40,065	40,065	667,213	667,213	249,376	249,376	57
1,512,224	1,512,224	5,619,588	5,619,588	25,150	25,150	405,031	405,031	161,810	161,810	58
4,376,791	4,376,791	16,425,602	16,425,602	65,215	65,215	1,072,244	1,072,244	411,185	411,185	59
225,629	238,734	772,963	808,391	3,378	3,616	53,114	55,574	25,422	28,855	60
3,101,032	3,120,197	11,455,175	11,510,413	46,045	46,705	715,357	719,149	291,528	295,548	61
210,144	231,009	844,146	915,318	2,584	3,318	38,215	44,486	13,676	17,874	62
19,289	19,084	23,006	22,804	1,797	1,830	1,230	1,230	15,513	15,426	63
47,033	172,740	160,463	485,041	977	4,202	12,443	36,327	7,083	36,549	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			MANITOBA (Concluded) MANITOBA (Fin)		SASKATCHEWAN		
			TOTAL		Moose Jaw		
ITEM		POSTE	Taxable Déclarations imposables	All Returns Toutes les déclarations	Taxable Déclarations imposables	All Returns Toutes les déclarations	
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	418,721	418,721	17,054	17,054
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		280,674		7,128
Total Number of Returns.....	3	Nombre total de déclarations.....	3	418,721	699,395	17,054	24,182
Sources of Income			\$		\$		
Wages and Salaries.....	4	Salaires et traitements.....	4	6,475,758	6,879,140	256,827	268,125
Commissions from Employment.....	5	Commissions d'emplois.....	5	107,965	110,080	4,616	5,247
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	8,466	12,580	328	457
Family Allowance.....	7	Allocations Familiales.....	7	71,136	96,942	2,738	3,438
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	185,880	242,384	6,703	8,895
Old Age Pension.....	9	Pension de vieillesse.....	9	103,871	305,635	5,888	9,069
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	90,958	162,842	5,324	7,041
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	171,258	208,302	9,706	10,615
Net Business Income.....	12	Revenu net d'entreprise.....	12	93,420	116,123	4,751	5,521
Net Professional Income.....	13	Revenu net de professions.....	13	201,740	208,069	6,016	6,211
Net Commission Income.....	14	Revenu net de commissions.....	14	19,973	22,448	651	661
Net Farming Income.....	15	Revenu net d'agriculture.....	15	184,422	193,695	12,026	10,850
Net Fishing Income.....	16	Revenu net de pêche.....	16	1,835	4,338		
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	240,473	297,511	10,821	11,590
Bond Interest.....	18	Intérêt obligataire.....	18	147,215	169,110	5,786	6,339
Bank Interest.....	19	Intérêt bancaire.....	19	621,371	770,478	30,692	34,602
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	19,671	22,989	429	499
Income from Trusts.....	21	Revenu de fiducies.....	21	26,331	29,586	1,316	1,360
Annuity Income.....	22	Revenu de rentes.....	22	52,784	58,745	5,529	5,766
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	8,793	11,864	248	322
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	5,223	5,660	380	408
Net Rental Income.....	25	Revenu net de location.....	25	75,569	74,990	2,028	2,265
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	61,245	71,826	3,446	3,773
Miscellaneous Income.....	27	Revenus divers.....	27	176,825	201,442	4,113	4,712
Total Income Assessed.....	28	Total du revenu imposé.....	28	9,001,040	10,126,799	380,361	407,768
Personal Exemptions							
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	1,489,109	2,486,047	60,702	86,054
Age Exemption.....	30	Exemption en raison d'âge.....	30	86,571	251,667	4,802	7,501
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	226,932	326,892	10,107	12,808
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	157,375	204,099	6,076	7,223
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge....	33	2,239	2,468		
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	1,962,226	3,271,174	81,687	113,587
Deductions							
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	81,920	88,052	3,291	3,433
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	74,542	79,631	2,984	3,153
Registered Pension Plan Contributions.....	37	Contributions à un régime enregistré de pensions.....	37	183,434	185,568	8,947	8,975
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	170,437	176,461	6,526	6,602
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	20,985	22,535	348	360
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	175,317	252,458	7,272	8,953
Pension Income Deduction.....	41	Déduction pour revenu tiré d'une pension.....	41	31,369	45,541	1,727	2,109
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	30,741	32,495	1,456	1,498
Education Deduction.....	43	Déduction relative aux études.....	43	6,801	10,921	195	264
Tuition Fees.....	44	Frais de scolarité.....	44	10,507	23,619	287	413
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	10,870	13,656	388	444
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	140,994	151,939	5,511	5,868
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	35,520	36,480	1,397	1,540
Disability Deduction.....	48	Déduction pour invalidité.....	48	4,130	9,679	113	191
Standard Deductions.....	49	Déductions uniformes.....	49	32,941	59,148	1,377	2,040
Medical Claims.....	50	Réclamations de frais médicaux.....	50	8,285	12,573	428	536
Charitable Donations.....	51	Dons de charité.....	51	73,586	82,350	2,707	2,883
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférables entre conjoints.....	52	22,309	34,535	1,342	1,770
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	2,782	6,695	58	94
Other Deductions.....	54	Autres déductions.....	54	78,902	129,532	3,208	3,560
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	1,196,373	1,453,869	49,561	54,684
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	5,781,177	5,931,360	247,344	250,727
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	956,654	956,654	40,995	40,995
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	591,990	591,990	22,881	22,881
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	1,548,644	1,548,644	63,876	63,876
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	81,914	88,045	3,291	3,433
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	1,052,930	1,061,402	45,430	45,665
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	54,475	65,677	2,453	2,597
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	18,540	18,486	950	946
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	20,504	77,077	510	2,314

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

SASKATCHEWAN (Concluded)-SASKATCHEWAN (Fin)										P O S T E M E
Prince Albert		Regina		Saskatoon		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
13,595	13,595	80,849	80,849	74,943	74,943	196,630	196,630	383,071	383,071	1
	6,911		26,467		28,881		120,222		189,609	2
13,595	20,506	80,849	107,316	74,943	103,824	196,630	316,852	383,071	572,680	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
230,603	243,417	1,403,342	1,453,589	1,286,784	1,338,333	2,228,637	2,403,954	5,406,193	5,707,417	4
3,446	3,498	41,784	42,213	37,180	39,943	33,278	34,840	120,305	125,741	5
248	343	1,856	2,814	2,532	2,978	2,395	3,960	7,358	10,552	6
2,914	3,779	12,541	14,629	11,612	13,830	38,792	55,397	68,597	91,074	7
5,824	8,320	22,094	25,655	27,009	33,553	64,707	83,428	126,337	159,852	8
3,045	5,344	18,431	26,109	17,237	24,915	68,314	114,331	112,915	179,767	9
2,503	3,707	16,086	20,757	14,911	19,734	50,914	72,395	89,737	123,635	10
4,880	5,841	38,753	42,108	32,191	34,400	47,096	55,464	132,627	148,428	11
4,383	4,451	23,979	25,988	17,536	17,772	93,883	104,832	144,532	158,565	12
7,835	8,180	49,168	50,667	40,686	42,448	57,205	60,111	160,909	167,617	13
887	917	4,822	5,281	2,879	3,339	7,439	7,500	16,678	17,699	14
5,570	6,182	27,967	28,783	15,785	13,817	733,537	763,357	794,885	822,989	15
	18-		255	10	13	616	812	861	1,061	16
11,449	13,471	65,728	71,436	65,795	75,931	143,136	167,956	296,929	340,384	17
3,132	3,537	27,828	29,887	21,041	23,124	62,556	68,850	120,343	131,737	18
20,552	23,616	122,993	135,668	111,771	124,604	505,350	569,426	791,358	887,915	19
1,014	1,147	1,380	1,535	1,169	1,660	8,035	9,056	12,027	13,898	20
163	198	4,306	4,698	3,210	3,528	12,701	13,685	21,695	23,469	21
1,483	1,573	15,808	16,347	13,949	14,941	73,745	78,657	110,515	117,285	22
500	666	1,617	1,773	1,680	2,029	17,804	21,328	21,848	26,118	23
24	30	773	916	893	935	1,818	1,884	3,889	4,173	24
445	311	8,328	9,892	2,644	5,199	22,069	26,147	13,568	13,630	25
1,236	1,506	10,402	11,170	14,890	16,719	93,338	107,795	123,312	140,963	26
3,554	4,447	26,618	29,448	24,811	30,444	47,873	58,182	106,968	127,233	27
315,668	344,466	1,930,201	2,031,834	1,762,916	1,873,789	4,415,240	4,883,346	8,804,386	9,541,202	28
48,391	72,994	287,770	381,477	266,663	369,203	699,651	1,127,022	1,363,178	2,036,751	29
2,475	4,318	15,476	22,302	14,596	21,485	55,860	94,326	93,209	149,932	30
8,293	10,238	39,884	46,342	36,548	42,182	116,547	170,787	211,379	282,357	31
6,120	7,338	26,688	29,922	25,304	29,190	85,935	115,641	150,123	189,313	32
		300	305	194	198	93	121	591	630	33
65,284	94,892	370,118	480,348	343,305	462,258	958,085	1,507,896	1,818,479	2,658,982	34
2,791	2,941	16,783	17,388	15,246	15,879	41,779	46,186	79,890	85,827	35
2,485	2,647	15,491	16,152	14,090	14,758	24,617	26,561	59,667	63,270	36
7,409	7,458	42,326	42,443	31,583	31,650	55,874	56,683	146,139	147,209	37
5,523	5,667	36,097	36,699	32,825	33,349	93,369	95,115	174,341	177,432	38
196	258	3,686	3,842	3,435	3,715	6,990	7,639	14,655	15,814	39
5,622	7,261	33,505	39,779	30,998	37,788	97,544	127,698	174,940	221,479	40
884	1,254	5,884	7,183	5,566	6,455	10,028	13,131	24,089	30,132	41
1,345	1,376	7,111	7,266	6,617	6,799	10,271	10,719	26,800	27,658	42
129	201	1,167	1,632	1,657	2,446	2,420	3,266	5,568	7,809	43
242	509	2,558	4,754	2,695	5,471	3,094	5,726	8,875	16,873	44
491	797	3,224	3,313	2,746	2,818	5,353	5,698	12,203	13,071	45
4,805	5,138	29,064	30,549	26,927	28,472	50,163	55,155	116,470	125,183	46
787	857	11,085	11,510	7,603	8,363	9,000	9,296	29,871	31,567	47
60	80	555	648	768	912	1,231	2,141	2,727	3,972	48
1,114	1,776	6,441	8,959	6,022	8,711	14,537	28,207	29,489	49,693	49
184	245	1,916	2,320	1,435	1,739	3,647	5,253	7,610	10,093	50
1,436	1,689	12,280	12,826	13,384	14,291	38,898	44,471	68,706	76,160	51
720	1,148	3,339	4,263	3,409	4,463	13,788	21,464	22,597	33,107	52
201	400	373	821	1,041	1,747	1,666	2,721	3,339	5,782	53
2,395	4,311	14,524	17,405	18,996	22,967	26,373	40,220	65,496	88,463	54
38,820	46,014	247,408	269,752	227,044	252,794	510,642	607,349	1,073,475	1,230,593	55
209,059	213,861	1,292,566	1,307,057	1,165,770	1,184,461	2,914,228	2,993,969	5,828,967	5,950,075	56
35,409	35,409	227,669	227,669	205,830	205,830	445,006	445,006	954,909	954,909	57
19,466	19,466	124,608	124,608	112,429	112,429	275,174	275,174	554,559	554,559	58
54,876	54,876	352,277	352,277	318,259	318,259	720,180	720,180	1,509,468	1,509,468	59
2,791	2,941	16,783	17,388	15,240	15,873	41,769	46,175	79,873	85,810	60
38,243	38,490	241,093	241,883	215,162	215,977	543,471	548,936	1,083,399	1,090,952	61
2,553	2,962	14,761	15,856	14,895	16,836	32,207	36,949	66,869	75,201	62
487	491	1,814	1,828	1,242	1,263	61,288	61,558	65,782	66,087	63
475	2,601	3,166	9,214	2,660	9,354	9,696	45,406	16,507	68,888	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

1992 TAXATION YEAR (All money figures in thousands of dollars)				ALBERTA			
				Calgary		Edmonton	
				Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retur Toutes les déclarations
ITEM		POSTE					
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	323,768	323,768	289,053	289,053
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		86,811		84,999
Total Number of Returns.....	3	Nombre total de déclarations.....	3	323,768	410,579	289,053	374,042
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	6,791,213	6,983,289	5,555,910	5,729,599
Commissions from Employment.....	5	Commissions d'emplois.....	5	172,901	182,098	108,938	115,800
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	22,496	24,421	14,250	15,900
Family Allowance.....	7	Allocations Familiales.....	7	44,687	50,685	40,337	46,030
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	112,225	133,167	108,621	123,400
Old Age Pension.....	9	Pension de vieillesse.....	9	42,620	61,237	43,341	63,339
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	38,279	50,639	43,844	59,420
Other Pensions or Superannuation....	11	Autres pensions ou pensions de retraite	11	95,046	103,458	115,950	123,670
Net Business Income.....	12	Revenu net d'entreprise.....	12	38,259	19,456	57,713	55,210
Net Professional Income.....	13	Revenu net de professions.....	13	206,792	216,167	115,111	123,350
Net Commission Income.....	14	Revenu net de commissions.....	14	10,575	11,453	12,402	13,730
Net Farming Income.....	15	Revenu net d'agriculture.....	15	13,195	15,694	1,046	1,070
Net Fishing Income.....	16	Revenu net de pêche.....	16				
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	453,867	502,819	312,258	350,480
Bond Interest.....	18	Intérêt obligataire.....	18	54,874	61,659	52,216	57,520
Bank Interest.....	19	Intérêt bancaire.....	19	402,062	439,793	422,000	455,480
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	15,242	17,123	17,592	18,710
Income from Trusts.....	21	Revenu de fiducies.....	21	12,019	13,607	17,005	17,980
Annuity Income.....	22	Revenu de rentes.....	22	141,043	144,393	55,904	57,770
Other Canadian Investment Income....	23	Autres placements au Canada.....	23	16,034	17,519	13,758	15,590
Foreign Investment Income.....	24	Revenu de placements à l'étranger....	24	11,988	13,186	7,130	7,330
Net Rental Income.....	25	Revenu net de location.....	25	36,953	47,742	20,664	33,130
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	124,207	134,835	39,235	42,280
Miscellaneous Income.....	27	Revenus divers.....	27	164,112	179,632	104,879	119,350
Total Income Assessed.....	28	Total du revenu imposé.....	28	8,920,379	9,297,186	7,238,776	7,577,890
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	1,148,703	1,453,481	1,027,379	1,328,500
Age Exemption.....	30	Exemption en raison d'âge.....	30	35,675	52,210	36,068	53,180
Married or Equivalent Exemption....	31	Exemptions de marié ou l'équivalent...	31	137,223	158,646	122,290	139,130
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	94,341	104,333	81,312	91,130
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge....	33	2,203	2,215	3,549	3,590
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	1,418,146	1,770,886	1,270,598	1,615,570
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	69,957	72,127	60,532	62,600
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	65,306	67,619	56,766	58,960
Registered Pension Plan Contributions...	37	Contributions à un régime enregistré de pensions.....	37	93,906	94,174	101,267	101,560
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	160,668	161,890	117,531	119,240
Registered Home Ownership Interest, Dividends and Capital Gains Deduction.....	39	Régime enregistré d'épargne-logement	39	17,260	17,921	16,818	17,970
Pension Income Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	112,280	130,706	109,696	127,580
Union and Professional Dues.....	41	Déduction pour revenu tiré d'une pension.....	41	14,077	17,165	16,312	19,090
Education Deduction.....	42	Cotisations syndicales et prof.....	42	21,399	21,771	24,116	24,650
Tuition Fees.....	43	Déduction relative aux études.....	43	4,926	7,374	4,852	6,850
Child Care Expenses.....	44	Frais de scolarité.....	44	11,593	20,641	11,475	18,290
General Expense Allowance.....	45	Frais de garde d'enfants.....	45	12,036	13,307	10,092	11,770
Other Expenses of Employment.....	46	Allocation pour frais généraux.....	46	123,886	129,155	109,620	114,610
Disability Deduction.....	47	Autres frais professionnels.....	47	34,173	38,512	24,442	26,900
Standard Deductions.....	48	Déduction pour invalidité.....	48	2,533	3,736	1,473	1,980
Medical Claims.....	49	Déductions uniformes.....	49	27,323	35,566	24,148	32,290
Charitable Donations.....	50	Réclamations de frais médicaux.....	50	6,084	7,200	4,592	5,490
Eligible Deductions Transferred from Spouse.....	51	Dons de charité.....	51	47,810	49,655	41,421	43,160
Allowable Investment Loss.....	52	Déductions admissibles transférables entre conjoints.....	52	8,573	10,534	7,929	10,650
Other Deductions.....	53	Pertes déductibles d'entreprise.....	53	5,519	10,216	11,302	15,500
Total Deductions (Item 35-54).....	54	Autres déductions.....	54	149,049	183,712	75,294	99,620
Taxable Income Assessed.....	55	Total des déductions (Postes 35 à 54)...	55	988,358	1,092,978	829,678	918,840
Net Federal Tax Payable.....	56	Revenu imposable établi.....	56	6,278,595	6,351,423	4,993,149	5,058,380
Net Provincial Tax Payable.....	57	Impôt fédéral net à payer.....	57	1,241,525	1,241,525	932,659	932,650
Total Net Tax Payable.....	58	Impôt provincial net à payer.....	58	496,012	496,012	374,104	374,100
Canada Pension Plan Contributions.....	59	Impôt total net à payer.....	59	1,737,537	1,737,537	1,306,763	1,306,760
Basic Federal Tax.....	60	Cotisations au RPC.....	60	69,899	72,065	60,514	62,580
Dividend Tax Credit.....	61	Impôt fédéral de base.....	61	1,238,259	1,241,206	949,664	952,510
Investment Tax Credit.....	62	Dégrèvement pour dividendes.....	62	96,201	105,602	69,246	76,450
Child Tax Credit.....	63	Dégrèvement pour investissement.....	63	2,805	2,820	1,453	1,460
	64	Crédit d'impôt pour enfants.....	64	9,781	23,863	11,479	27,730

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ALBERTA (Concluded)-ALBERTA (Fin)

Lethbridge		Medicine Hat		Red Deer		Other Areas-Autres endroits		TOTAL		P O T E S T E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
28,072	28,072	19,723	19,723	25,991	25,991	373,794	373,794	1,060,401	1,060,401	1
	9,781		8,050		8,395		174,486		372,514	2
28,072	37,853	19,723	27,773	25,991	34,386	373,794	548,280	1,060,401	1,432,915	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
467,307	486,482	318,945	333,129	483,443	499,766	6,722,694	7,062,579	20,339,512	21,094,840	4
14,455	15,162	10,139	10,292	10,052	11,104	85,108	88,828	401,593	423,293	5
997	1,172	631	779	896	1,062	16,653	21,284	55,923	64,623	6
4,695	5,332	3,213	3,653	4,079	4,819	78,493	98,309	175,505	208,834	7
10,049	12,360	11,147	13,785	9,938	12,644	121,516	145,451	373,496	440,813	8
6,932	9,741	4,236	6,877	3,800	5,231	62,699	96,435	163,629	242,918	9
5,867	8,103	3,449	5,031	3,830	4,769	49,316	72,035	144,585	200,001	10
10,732	12,201	8,227	8,902	6,710	7,475	75,562	83,343	312,228	339,053	11
10,156	10,043	5,837	5,858	4,680	4,680	156,610	168,579	273,253	263,834	12
11,138	11,184	4,796	4,969	9,340	9,764	91,014	98,265	438,192	463,708	13
1,455	1,505	725	885	1,467	1,692	9,683	11,101	36,308	40,369	14
12,386	11,386	11,079	11,789	1,895	307	348,828	328,652	362,038	335,364	15
						68	69	55	56	16
38,541	42,567	17,486	19,637	27,523	32,547	370,865	434,443	1,220,540	1,382,502	17
6,961	7,462	5,718	6,181	3,277	3,594	45,604	51,955	168,650	188,381	18
48,209	53,586	38,418	42,653	29,176	32,310	612,642	691,407	1,552,507	1,715,235	19
1,375	1,440	786	912	828	865	21,171	24,902	56,994	63,954	20
1,413	1,499	629	753	345	372	22,369	24,749	53,780	58,966	21
5,558	5,695	9,165	9,520	2,620	2,964	81,276	87,786	295,566	308,132	22
979	1,062	1,276	1,364	2,097	2,174	33,273	36,609	67,418	74,325	23
430	503	109	110	319	335	5,237	5,409	25,211	26,880	24
55	507	1,704	1,615	310	425	4,827	3,136	50,832	77,064	25
8,163	8,403	6,003	6,332	5,293	5,657	134,605	151,224	317,506	348,731	26
8,393	9,954	6,185	7,515	7,683	8,572	103,781	125,393	395,033	450,424	27
676,137	716,334	469,903	502,542	619,602	652,279	9,253,892	9,911,942	27,178,689	28,658,173	28
99,809	134,627	70,212	98,786	92,207	122,077	1,329,158	1,949,298	3,767,469	5,086,775	29
5,670	8,329	3,448	5,634	3,141	4,560	52,398	83,243	136,401	207,162	30
14,189	16,825	11,808	13,624	12,108	13,544	223,628	283,150	521,245	624,940	31
9,793	11,002	6,636	7,585	8,232	9,664	165,304	198,424	365,618	422,147	32
43	43	13	13	48	48	1,028	1,039	6,885	6,952	33
29,503	170,826	92,118	125,643	115,736	149,893	1,771,517	2,515,153	4,797,617	6,347,976	34
5,636	5,844	3,868	4,063	5,388	5,580	80,470	86,144	225,851	236,359	35
5,005	5,244	3,423	3,600	4,898	5,086	63,337	67,250	198,735	207,768	36
8,778	8,844	5,397	5,415	7,023	7,080	95,477	96,506	311,847	313,580	37
10,553	10,990	6,383	6,527	8,665	8,819	130,483	132,640	434,282	440,110	38
817	975	508	565	1,077	1,139	11,082	11,554	47,562	50,129	39
11,329	13,701	8,051	9,952	8,212	9,804	141,202	177,381	390,769	469,124	40
1,746	2,235	1,193	1,403	1,241	1,502	13,115	16,149	47,684	57,552	41
1,986	2,022	1,436	1,463	1,718	1,751	23,395	24,488	74,049	76,148	42
417	694	253	375	349	443	3,833	5,179	14,631	20,920	43
609	1,504	356	958	441	929	7,049	12,405	31,523	54,734	44
649	806	353	466	814	913	13,494	15,044	37,439	42,308	45
9,753	10,305	6,601	7,022	9,604	10,069	128,663	137,935	388,127	409,096	46
3,696	3,935	3,017	3,091	1,991	2,105	18,273	19,488	85,593	94,031	47
84	138	46	304	40	1,592	2,491	5,742	8,692	8,692	48
2,264	3,184	1,681	2,442	2,223	3,030	31,359	47,856	88,998	124,370	49
758	846	130	177	318	406	5,090	5,897	16,972	20,020	50
6,723	7,149	3,471	3,665	3,863	4,096	64,645	71,033	167,932	178,767	51
928	1,501	901	1,275	590	781	11,272	16,926	30,193	41,676	52
28	520	360	415	378	867	5,017	12,229	22,604	39,754	53
5,931	7,316	5,931	7,777	5,632	7,577	73,829	116,472	315,665	422,480	54
77,689	87,752	53,360	60,955	64,437	72,019	922,676	1,075,068	2,936,199	3,307,616	55
59,227	466,302	318,455	323,474	430,866	438,243	6,464,159	6,599,866	18,944,449	19,237,693	56
80,543	80,543	56,372	56,372	77,342	77,342	1,141,061	1,141,061	3,529,502	3,529,502	57
32,607	32,607	23,066	23,066	31,194	31,194	471,701	471,701	1,428,684	1,428,684	58
13,150	113,150	79,438	79,438	108,536	108,536	1,612,763	1,612,763	4,958,187	4,958,187	59
5,636	5,844	3,868	4,063	5,388	5,580	80,455	86,129	225,761	236,265	60
84,392	84,670	59,832	60,117	80,942	81,178	1,232,579	1,239,803	3,645,669	3,659,494	61
8,621	9,408	3,543	3,950	6,145	7,122	83,190	96,045	266,947	298,584	62
741	749	834	842	594	587	35,112	35,856	41,539	42,322	63
1,235	3,217	729	2,304	1,082	2,963	17,305	64,739	41,610	124,820	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			BRITISH COLUMBIA-COLOMBIE BRITANNIQUE				
			Kelowna		Nanaimo		
			Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retu Toutes déclarati	
ITEM		POSTE					
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	31,363	31,363	21,773	21,7
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		15,424		10,8
Total Number of Returns.....	3	Nombre total de déclarations.....	3	31,363	46,787	21,773	32,5
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	429,524	453,175	337,104	349,8
Commissions from Employment.....	5	Commissions d'emplois.....	5	14,355	16,217	2,690	3,8
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	1,592	2,095	439	5
Family Allowance.....	7	Allocations Familiales.....	7	4,414	5,795	3,629	4,3
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	27,586	31,993	20,521	24,6
Old Age Pension.....	9	Pension de vieillesse.....	9	11,087	20,294	4,648	9,2
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	8,641	12,933	4,755	9,1
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	19,907	22,875	9,268	12,5
Net Business Income.....	12	Revenu net d'entreprise.....	12	8,338	8,117	5,903	5,0
Net Professional Income.....	13	Revenu net de professions.....	13	22,728	23,603	12,550	12,9
Net Commission Income.....	14	Revenu net de commissions.....	14	1,784	2,023	853	8
Net Farming Income.....	15	Revenu net d'agriculture.....	15	6,088	5,248	525	3
Net Fishing Income.....	16	Revenu net de pêche.....	16			2,518	2,2
Taxable Amount of Dividends.....	17	Montant imposable des dividendes....	17	39,348	45,644	19,908	22,1
Bond Interest.....	18	Intérêt obligataire.....	18	11,052	12,929	3,649	4,1
Bank Interest.....	19	Intérêt bancaire.....	19	64,995	77,073	27,436	31,2
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	4,014	4,930	2,646	3,3
Income from Trusts.....	21	Revenu de fiducies.....	21	1,627	1,861	2,086	2,4
Annuity Income.....	22	Revenu de rentes.....	22	8,441	8,919	2,970	3,0
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	1,674	1,828	267	3
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	360	406	124	1
Net Rental Income.....	25	Revenu net de location.....	25	17	1,142	1,185	2,3
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	6,768	7,119	2,837	3,1
Miscellaneous Income.....	27	Revenus divers.....	27	13,585	15,843	15,044	17,0
Total Income Assessed.....	28	Total du revenu imposé.....	28	707,966	779,819	481,185	520,3
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	111,627	166,467	77,494	115,7
Age Exemption.....	30	Exemption en raison d'âge.....	30	9,102	16,652	3,734	8,4
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent....	31	15,454	20,373	13,545	18,2
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	10,135	12,641	7,376	8,8
Other Dependants Exemption.....	33	Ex. pour autres personnes à charge....	33	29	29	22	
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	146,347	216,162	102,171	151,3
Deductions		Déductions					
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	5,400	5,745	3,995	4,1
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	4,405	4,709	3,504	3,6
Registered Pension Plan		Contributions à un régime enregistré					
Contributions.....	37	de pensions.....	37	7,462	7,529	6,260	6,2
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	12,903	13,236	9,743	9,8
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	844	926	283	2
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction.....	40	et gains en capital.....	40	14,324	19,555	8,549	11,0
Pension Income		Déduction pour revenu tiré					
Deduction.....	41	d'une pension.....	41	2,982	3,889	1,773	2,5
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	2,188	2,250	2,329	2,3
Education Deduction.....	43	Déduction relative aux études.....	43	421	556	447	4
Tuition Fees.....	44	Frais de scolarité.....	44	600	1,220	1,085	1,2
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	771	949	423	5
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	9,211	9,909	7,000	7,3
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	3,912	4,665	616	1,0
Disability Deduction.....	48	Déduction pour invalidité.....	48	269	395	182	1
Standard Deductions.....	49	Déductions uniformes.....	49	2,566	3,997	1,905	2,9
Medical Claims.....	50	Réclamations de frais médicaux.....	50	735	1,083	495	5
Charitable Donations.....	51	Dons de charité.....	51	5,938	6,668	1,571	1,6
Eligible Deductions Transferred		Déductions admissibles transférables					
from Spouse.....	52	entre conjoints.....	52	1,781	2,712	873	1,0
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	574	1,537	319	7
Other Deductions.....	54	Autres déductions.....	54	10,365	13,260	7,688	9,9
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	87,652	104,791	59,038	67,9
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	463,721	475,248	315,761	321,5
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	78,646	78,646	53,220	53,2
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	38,118	38,118	25,801	25,8
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	116,764	116,764	79,021	79,0
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	5,400	5,745	3,995	4,1
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	82,761	83,293	56,968	57,3
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	8,919	10,046	4,510	4,9
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	201	202	28	2
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	1,141	3,988	745	3,0

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

BRITISH COLUMBIA (Continued)-COLOMBIE BRITANNIQUE (Suite)										
New Westminster		Penticton		Port Alberni		Prince George		Vancouver		P O S I T I O N
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
19,727	19,727	11,581	11,581	11,039	11,039	33,111	33,111	222,832	222,832	1
	7,876		6,291		4,498		13,132		77,998	2
19,727	27,603	11,581	17,872	11,039	15,537	33,111	46,243	222,832	300,830	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
316,737	327,913	145,002	153,700	199,495	203,558	688,300	712,235	3,600,278	3,763,638	4
6,227	6,388	3,511	3,560	1,773	1,810	10,679	11,542	100,417	106,273	5
2,134	2,219	8	189	1,588	1,711	1,391	1,477	13,529	16,698	6
1,870	2,687	1,416	1,839	2,459	2,771	7,223	8,223	21,470	25,559	7
12,303	14,582	9,907	12,961	17,927	22,205	27,177	32,903	137,653	162,884	8
7,037	11,356	5,464	8,812	1,810	4,231	1,963	4,066	73,059	116,835	9
5,501	8,195	3,471	5,421	1,748	3,981	2,230	3,985	56,859	75,992	10
12,601	13,747	13,943	16,741	6,508	8,121	3,735	4,642	127,643	143,221	11
1,085	887	3,027	3,176	843	809	12,249	12,395	12,122	26,872	12
17,152	18,546	3,712	3,875	1,921	2,068	20,255	20,966	294,444	313,526	13
500	546	274	266	17	29	832	987	8,654	9,207	14
122	107	1,653	968	49	70	2,057	2,916	1,584	4,255	15
244	230			1,204	1,378		160	12,806	13,048	16
12,729	13,749	10,699	12,019	7,498	7,719	20,042	22,520	359,421	391,861	17
6,584	7,295	6,674	7,268	1,927	2,210	3,883	4,453	105,572	115,154	18
37,427	41,442	21,788	27,147	13,559	15,795	23,902	27,703	500,161	552,987	19
719	918	1,461	1,649	480	508	1,387	1,593	14,112	15,479	20
680	724	377	568	411	411	571	621	22,436	24,048	21
3,123	3,580	1,049	1,150	309	309	2,608	2,760	64,309	69,844	22
345	413	352	353	9	10	654	694	14,895	16,414	23
317	349	498	499	76	78	132	133	15,274	16,977	24
3,205	3,779	322	585	1,221	1,520	9,611	12,035	53,368	88,843	25
1,711	1,761	2,104	2,192	391	404	2,716	2,824	45,698	50,193	26
8,375	8,909	5,872	6,422	6,045	6,147	9,304	11,068	124,001	138,630	27
452,073	480,772	242,583	271,358	269,134	287,651	829,716	872,997	5,669,857	6,018,494	28
70,129	98,151	40,948	63,265	39,299	55,312	117,713	164,155	791,867	1,065,533	29
5,794	9,477	4,664	7,610	1,652	3,603	1,604	3,422	60,457	98,128	30
8,674	10,068	7,038	9,071	8,874	10,216	24,343	29,079	79,926	97,983	31
3,810	4,607	2,712	3,412	5,570	6,216	15,560	17,004	48,071	56,081	32
230	279					384	393	4,839	5,174	33
88,637	122,581	55,362	83,359	55,394	75,347	159,603	214,053	985,160	1,322,899	34
3,667	3,792	1,834	1,930	2,173	2,234	7,337	7,622	41,289	43,112	35
3,431	3,581	1,666	1,787	1,939	1,994	6,581	6,872	37,345	39,138	36
6,127	6,148	2,959	2,960	2,467	2,475	11,355	11,455	72,133	72,604	37
8,206	8,279	4,438	4,820	3,741	3,820	11,835	11,902	131,627	134,056	38
1,246	1,255	72	72	125	125	846	860	16,193	17,510	39
8,122	9,999	5,403	7,538	4,252	5,017	9,220	11,478	111,339	136,215	40
1,992	2,541	1,528	2,037	810	1,246	742	942	19,226	24,060	41
2,079	2,100	751	775	1,661	1,677	4,125	4,176	20,105	20,929	42
201	326	99	173	142	157	392	548	4,349	6,603	43
534	833	280	335	54	259	687	1,107	9,862	16,929	44
317	499	73	73	231	235	1,247	1,476	8,431	9,018	45
6,650	6,972	3,234	3,493	4,022	4,135	12,955	13,623	72,838	76,969	46
1,116	1,137	1,001	1,013	656	660	2,814	3,071	19,872	21,052	47
160	264	200	304	64	491	266	412	2,096	3,495	48
1,660	2,415	939	1,517	936	1,374	2,948	4,210	18,350	25,611	49
804	906	281	330	218	259	746	851	10,547	15,011	50
2,319	2,470	1,755	2,123	701	787	2,882	3,126	31,689	33,353	51
802	1,160	975	1,189	1,001	1,682	693	999	9,478	12,422	52
144	174	687	852			676	1,216	5,348	12,404	53
4,515	5,467	2,167	2,841	2,919	3,001	10,447	12,236	112,133	149,150	54
54,092	60,317	30,342	36,161	28,115	31,628	88,795	98,182	754,250	869,639	55
303,200	306,435	153,332	157,089	184,239	186,810	572,227	579,026	3,795,262	3,848,865	56
54,257	54,257	25,239	25,239	32,081	32,081	104,366	104,366	703,485	703,485	57
26,011	26,011	12,304	12,304	15,413	15,413	49,731	49,731	336,724	336,724	58
80,268	80,268	37,543	37,543	47,494	47,494	154,097	154,097	1,040,210	1,040,210	59
3,667	3,792	1,834	1,930	2,173	2,234	7,337	7,622	41,251	43,075	60
56,672	56,882	26,751	26,970	34,472	34,651	109,388	109,764	710,476	712,888	61
2,885	3,052	2,425	2,652	1,700	1,735	4,543	5,021	81,400	86,689	62
27	29	16	17	92	92	309	309	1,036	1,040	63
567	2,000	450	1,644	305	1,430	1,407	5,366	7,089	18,279	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

			BRITISH COLUMBIA-COLOMBIE BRITANNIQUE			
			Victoria		Other Areas-Autres endroits	
	ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	104,404	104,404	785,178
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables..	2		37,311	340,000
Total Number of Returns.....	3	Nombre total de déclarations.....	3	104,404	141,715	1,125,178
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	4	1,624,079	1,688,814	14,423,432
Commissions from Employment.....	5	Commissions d'emplois.....	5	38,711	41,147	280,434
Other Employment Earnings.....	6	Autres gains provenant d'un emploi...	6	2,889	3,980	43,954
Family Allowance.....	7	Allocations Familiales.....	7	12,092	14,391	138,050
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	48,290	57,283	561,406
Old Age Pension.....	9	Pension de vieillesse.....	9	42,963	67,630	158,343
CPP or QPP Benefits.....	10	Prestations du RPC ou RRQ.....	10	28,942	39,533	141,999
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite	11	128,883	143,452	402,373
Net Business Income.....	12	Revenu net d'entreprise.....	12	26,359	17,782	170,519
Net Professional Income.....	13	Revenu net de professions.....	13	95,625	98,403	396,227
Net Commission Income.....	14	Revenu net de commissions.....	14	3,160	3,406	21,507
Net Farming Income.....	15	Revenu net d'agriculture.....	15	115	401	7,592
Net Fishing Income.....	16	Revenu net de pêche.....	16	5,775	5,681	49,635
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	143,691	157,531	661,398
Bond Interest.....	18	Intérêt obligataire.....	18	53,085	58,479	170,193
Bank Interest.....	19	Intérêt bancaire.....	19	205,994	234,026	1,043,982
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	8,960	10,019	65,803
Income from Trusts.....	21	Revenu de fiducies.....	21	10,702	11,773	19,911
Annuity Income.....	22	Revenu de rentes.....	22	25,348	26,151	107,834
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	4,110	4,586	22,887
Foreign Investment Income.....	24	Revenu de placements à l'étranger.....	24	3,720	4,110	15,682
Net Rental Income.....	25	Revenu net de location.....	25	26,056	32,849	126,429
Net Taxable Capital Gains.....	26	Gains nets en capital imposables.....	26	11,559	11,824	92,187
Miscellaneous Income.....	27	Revenus divers.....	27	49,955	55,485	373,631
Total Income Assessed.....	28	Total du revenu imposé.....	28	2,548,720	2,722,232	19,242,549
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	371,477	503,806	2,791,830
Age Exemption.....	30	Exemption en raison d'âge.....	30	36,255	56,923	133,422
Married or Equivalent Exemption.....	31	Exemptions de marié ou l'équivalent...	31	50,745	60,500	486,434
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	25,112	28,585	301,097
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	48	73	4,824
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	483,636	649,886	3,717,606
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou RRQ.....	35	19,293	20,107	158,001
Unemployment Insurance Premiums...	36	Primes d'assurance-chômage.....	36	17,611	18,406	141,295
Registered Pension Plan		Contributions à un régime enregistré				
Contributions.....	37	de pensions.....	37	50,584	50,840	282,463
Retirement Savings Plan Premiums...	38	Primes d'épargne-retraite.....	38	49,246	50,205	322,834
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement	39	3,666	4,068	28,251
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction.....	40	et gains en capital.....	40	49,474	61,856	307,943
Pension Income		Déduction pour revenu tiré				
Deduction.....	41	d'une pension.....	41	16,554	21,103	54,590
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	10,002	10,180	86,116
Education Deduction.....	43	Déduction relative aux études.....	43	964	1,596	9,867
Tuition Fees.....	44	Frais de scolarité.....	44	3,093	5,134	19,479
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	2,753	3,575	24,955
General Expense Allowance.....	46	Allocation pour frais généraux.....	46	33,638	35,455	277,886
Other Expenses of Employment.....	47	Autres frais professionnels.....	47	10,728	12,517	72,733
Disability Deduction.....	48	Déduction pour invalidité.....	48	1,102	1,324	3,362
Standard Deductions.....	49	Déductions uniformes.....	49	8,724	12,190	67,068
Medical Claims.....	50	Réclamations de frais médicaux.....	50	4,965	7,365	18,913
Charitable Donations.....	51	Dons de charité.....	51	14,114	15,338	106,632
Eligible Deductions Transferred		Déductions admissibles transférables				
from Spouse.....	52	entre conjoints.....	52	6,656	9,049	36,027
Allowable Investment Loss.....	53	Pertes déductibles d'entreprise.....	53	3,258	7,037	13,209
Other Deductions.....	54	Autres déductions.....	54	30,736	36,646	229,089
Total Deductions (Item 35-54).....	55	Total des déductions (Postes 35 à 54)....	55	337,161	383,994	2,260,711
Taxable Income Assessed.....	56	Revenu imposable établi.....	56	1,695,106	1,721,802	13,086,981
Net Federal Tax Payable.....	57	Impôt fédéral net à payer.....	57	292,303	292,303	2,325,978
Net Provincial Tax Payable.....	58	Impôt provincial net à payer.....	58	140,438	140,438	1,111,756
Total Net Tax Payable.....	59	Impôt total net à payer.....	59	432,741	432,741	3,437,735
Canada Pension Plan Contributions.....	60	Cotisations au RPC.....	60	19,293	20,107	158,001
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	306,214	307,458	2,456,220
Dividend Tax Credit.....	62	Dégrèvement pour dividendes.....	62	32,565	34,919	149,504
Investment Tax Credit.....	63	Dégrèvement pour investissement.....	63	135	137	4,619
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	3,014	8,355	31,308

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

B.C. (concluded)-C.B. (Fin)		YUKON		NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST		OUTSIDE CANADA HORS DU CANADA		GRAND TOTAL TOTAL GLOBAL		P O T E T E M E
TOTAL		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
1,241,008	1,241,008	11,107	11,107	18,504	18,504	27,195	27,195	10,428,026	10,428,026	1
	514,195		2,816		7,257		11,276		4,792,837	2
1,241,008	1,755,203	11,107	13,923	18,504	25,761	27,195	38,471	10,428,026	15,220,863	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,763,952	22,616,010	208,944	213,613	400,186	409,592	521,970	546,696	174,082,417	181,546,506	4
458,798	495,175	829	877	379	424	4,153	4,417	3,272,207	3,428,255	5
67,523	79,561	492	585	618	740	2,500	2,728	448,243	560,449	6
192,621	228,265	1,772	2,054	4,473	6,289	3,575	3,868	1,769,953	2,156,281	7
862,770	1,032,110	10,387	11,011	7,014	7,850	4,093	5,079	6,561,797	8,046,160	8
306,376	533,049	677	969	344	1,186	1,754	2,659	2,135,699	3,822,834	9
254,146	380,285	756	944	469	643	1,655	2,380	1,992,319	3,123,395	10
724,861	818,386	1,719	1,839	1,014	1,098	9,863	11,301	4,527,783	5,182,789	11
240,444	163,149	2,528	1,867	2,642	2,463	30,211	21,727	2,861,472	3,055,125	12
864,614	908,122	4,881	4,870	3,864	3,907	17,930	18,647	5,329,220	5,510,653	13
37,545	41,534	118	122	279	287	500	522	380,499	422,110	14
11,925	29,291	89	153	85	173	1,826	1,107	1,783,029	1,831,528	15
72,378	76,177	13	8	42	51			309,344	331,544	16
1,274,734	1,415,046	7,486	8,441	7,268	7,766	10,046	11,052	7,989,511	8,979,422	17
362,620	407,582	869	941	1,240	1,277	3,122	3,493	2,947,086	3,306,599	18
1,939,244	2,227,015	7,633	8,200	8,626	8,891	17,760	20,066	14,163,697	16,235,276	19
99,581	115,100	220	228	128	134	689	784	762,490	863,014	20
58,801	66,370	108	114	167	179	933	1,000	547,885	600,751	21
215,991	231,122	343	407	244	259	3,612	3,748	1,307,786	1,388,861	22
45,194	50,703	136	142	197	411	953	999	263,087	298,016	23
36,183	44,591	56	57	83	83	3,984	4,304	278,196	304,249	24
218,300	295,443	294	308	1,038	1,144	2,037	2,526	527,653	698,206	25
165,971	178,511	515	674	312	381	4,748	4,841	1,247,655	1,372,917	26
605,814	679,519	4,736	5,069	4,944	5,239	26,488	30,271	3,846,720	4,420,896	27
0,443,784	32,462,645	254,807	262,550	443,410	457,832	670,416	699,253	238,280,440	256,089,423	28
4,412,383	6,232,562	39,489	49,490	65,763	91,568	71,066	98,391	37,053,394	54,046,738	29
256,683	452,104	591	884	337	1,139	1,658	2,667	1,781,854	3,220,886	30
695,031	832,990	5,252	6,019	9,926	12,209	19,728	22,797	6,029,816	7,536,250	31
419,442	478,401	3,476	3,967	8,949	12,104	9,435	10,655	3,990,736	4,661,801	32
10,375	11,163	18	18	164	173	93	97	69,505	75,146	33
5,793,914	8,007,221	48,826	60,378	85,141	117,193	101,979	134,606	48,925,305	69,540,821	34
242,989	253,388	2,263	2,297	3,909	3,979	4,704	4,880	2,053,231	2,152,238	35
217,775	227,878	1,972	2,030	3,781	3,910	4,311	4,536	1,888,897	1,980,776	36
441,809	444,332	4,980	4,993	10,953	10,981	15,006	15,181	3,849,889	3,881,853	37
554,574	565,069	3,875	3,902	6,606	6,625	7,434	7,610	4,228,955	4,317,349	38
51,527	54,812	607	628	1,828	1,896	1,892	1,966	491,852	521,415	39
518,627	653,348	2,921	3,224	4,082	4,274	7,509	8,991	4,083,923	5,142,707	40
100,198	129,169	294	323	208	239	1,134	1,464	692,051	921,051	41
129,355	132,760	967	977	1,769	1,783	1,008	1,040	901,355	928,813	42
16,881	24,584	109	120	159	163	384	543	186,532	255,624	43
35,674	62,705	295	361	504	567	1,225	2,236	259,729	545,429	44
39,202	44,850	592	613	1,064	1,125	808	890	413,358	458,872	45
427,434	450,628	4,068	4,166	7,326	7,603	9,056	9,560	3,594,647	3,801,982	46
113,449	126,954	216	238	82	82	1,093	1,133	859,310	924,986	47
7,701	11,757	24	24	31	49	102	121	68,179	105,307	48
105,096	153,906	1,001	1,277	1,688	2,404	1,743	2,489	870,972	1,331,208	49
37,704	51,443	110	118	152	157	1,108	1,362	254,449	344,446	50
167,601	179,440	983	1,002	1,713	1,749	2,158	2,297	1,266,409	1,360,052	51
58,285	79,319	141	179	156	158	705	793	451,426	632,239	52
24,215	57,259	85	119		69	315	401	127,932	273,183	53
410,060	528,135	2,884	4,486	2,950	3,226	17,206	29,806	2,406,352	3,352,628	54
700,157	4,231,737	28,388	31,078	48,994	51,039	78,901	97,298	28,949,448	33,232,159	55
569,829	20,864,805	176,542	177,404	305,103	305,573	487,854	493,149	158,272,281	160,731,673	56
669,575	3,669,575	31,149	31,149	57,050	57,050	110,881	110,881	27,664,445	27,664,445	57
756,296	1,756,296	14,414	14,414	26,146	26,146	26,502	26,502	11,016,182	11,016,182	58
425,872	5,425,872	45,564	45,564	83,195	83,195	137,382	137,382	38,680,627	38,680,627	59
242,951	253,344	2,263	2,297	3,904	3,974	4,371	4,535	1,562,786	1,636,478	60
839,924	3,854,801	33,139	33,143	59,467	59,469	103,639	104,201	29,545,710	29,696,188	61
288,451	312,922	1,697	1,884	1,647	1,744	2,251	2,422	1,798,071	1,975,803	62
6,463	6,483	29	29	20	20	209	229	173,788	185,795	63
46,027	147,006	521	1,217	1,324	4,564	308	1,576	442,642	1,513,527	64

TABLE 6

## ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES								
WITH NO DEPENDANT SANS PERSONNE À CHARGE					WITH ONE OR MORE DEPENDANTS COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Under Moins de		\$	\$	\$		\$	\$	\$
\$ 1,500 to-à 1,500	1,502,447	167,380	1,659	10	85,552	15,388	6	
1,500 to-à 1,750	103,282	167,531	854	5	5,431	8,815	1	
1,750 to-à 2,000	97,773	183,353	726	4	3,858	7,173		
2,000 to-à 2,250	100,149	212,524	615	16	3,692	7,866	1	
2,250 to-à 2,500	99,493	236,132	718	13	4,314	10,298	129	
2,500 to-à 2,750	100,431	263,314	847	29	4,058	10,627	1	
2,750 to-à 3,000	125,685	360,549	1,014	33	4,085	11,737	33	1
3,000 to-à 3,250	109,699	343,409	1,584	59	4,095	12,818	19	1
3,250 to-à 3,500	111,343	375,909	1,130	53	4,878	16,492	20	
3,500 to-à 3,750	113,093	409,484	1,337	45	3,711	13,456	15	1
3,750 to-à 4,000	107,515	416,878	7,393	192	4,254	16,584	20	
4,000 to-à 4,250	123,446	509,199	18,804	112	4,100	16,855	31	2
4,250 to-à 4,500	121,075	530,010	36,693	256	4,185	18,301	18	
4,500 to-à 4,750	118,744	549,038	52,514	207	5,205	24,096	188	1
4,750 to-à 5,000	117,576	572,881	68,802	254	4,302	21,013	915	34
5,000 to-à 5,500	240,905	1,263,927	212,550	1,250	7,930	41,711	2,321	13
5,500 to-à 6,000	254,142	1,460,670	332,281	3,129	8,966	51,543	5,916	28
6,000 to-à 6,500	241,542	1,508,166	386,877	13,728	11,596	72,713	13,840	106
6,500 to-à 7,000	239,387	1,616,042	480,641	29,258	12,891	87,510	20,168	419
7,000 to-à 7,500	225,604	1,634,212	538,839	45,831	16,029	116,090	29,977	991
7,500 to-à 8,000	215,937	1,672,903	593,755	59,867	16,199	125,400	34,734	1,926
8,000 to-à 8,500	215,594	1,779,014	681,873	76,100	16,161	133,292	41,709	3,233
8,500 to-à 9,000	204,761	1,790,445	724,109	87,692	15,598	137,012	46,291	4,184
9,000 to-à 9,500	199,989	1,847,970	815,304	108,348	18,416	170,402	61,897	6,559
9,500 to-à 10,000	200,124	1,950,155	902,442	126,868	14,837	144,466	57,451	6,726
10,000 to-à 10,500	193,956	1,986,485	965,118	147,265	16,504	169,625	69,781	8,924
10,500 to-à 11,000	179,091	1,924,206	955,331	149,475	17,710	190,671	82,185	11,257
11,000 to-à 11,500	187,222	2,106,670	1,090,559	179,101	20,725	233,041	105,316	15,409
11,500 to-à 12,000	167,432	1,967,143	1,038,553	175,659	19,063	223,655	107,153	16,745
12,000 to-à 12,500	173,255	2,120,757	1,165,321	204,672	18,398	225,403	108,742	18,225
12,500 to-à 13,000	165,147	2,105,659	1,185,639	211,853	19,375	247,180	126,118	20,722
13,000 to-à 13,500	167,080	2,214,197	1,283,954	236,005	21,160	280,376	147,765	25,518
13,500 to-à 14,000	157,349	2,162,565	1,270,080	239,149	20,820	286,138	155,568	28,328
14,000 to-à 14,500	160,475	2,285,931	1,373,165	263,936	20,300	289,072	154,196	28,077
14,500 to-à 15,000	161,703	2,385,218	1,456,492	284,098	24,683	364,145	202,049	37,809
15,000 to-à 15,500	148,921	2,270,190	1,387,637	271,774	23,717	361,630	203,954	39,305
15,500 to-à 16,000	144,800	2,279,886	1,420,308	283,981	23,557	371,391	210,967	40,610
16,000 to-à 16,500	136,508	2,217,348	1,397,357	282,246	26,978	438,972	256,694	50,608
16,500 to-à 17,000	139,581	2,337,716	1,489,231	305,980	26,883	450,499	266,319	52,989
17,000 to-à 17,500	132,888	2,291,672	1,476,196	304,414	24,350	420,185	255,150	50,719
17,500 to-à 18,000	123,696	2,194,978	1,418,874	295,784	25,067	445,024	267,688	54,693
18,000 to-à 18,500	119,808	2,185,404	1,425,671	297,641	25,003	456,386	281,962	57,473
18,500 to-à 19,000	113,967	2,137,127	1,410,675	301,871	27,260	511,090	317,110	65,859
19,000 to-à 19,500	112,934	2,173,898	1,450,602	310,607	24,816	477,536	299,531	64,218
19,500 to-à 20,000	107,288	2,118,898	1,419,451	307,782	25,446	502,641	317,967	67,130
20,000 to-à 21,000	196,078	4,018,996	2,732,886	597,796	57,176	1,172,214	762,169	165,510
21,000 to-à 22,000	183,311	3,940,371	2,715,383	603,461	54,962	1,181,783	778,958	171,545
22,000 to-à 23,000	172,424	3,877,561	2,691,685	606,192	55,690	1,252,077	827,139	183,740
23,000 to-à 24,000	155,384	3,650,538	2,572,689	586,996	55,575	1,306,307	882,710	202,079
24,000 to-à 25,000	151,049	3,698,980	2,615,437	609,429	55,208	1,352,684	926,157	213,247
25,000 to-à 26,000	136,179	3,471,240	2,475,846	580,167	54,547	1,390,739	958,527	224,779
26,000 to-à 27,000	129,984	3,443,445	2,473,459	587,323	51,278	1,358,736	949,122	227,892
27,000 to-à 28,000	115,758	3,181,420	2,301,747	553,708	47,128	1,296,071	907,736	220,685
28,000 to-à 29,000	105,885	3,015,724	2,191,455	533,166	48,090	1,370,597	979,807	240,911
29,000 to-à 30,000	89,070	2,627,386	1,915,464	471,319	44,335	1,307,180	936,102	231,860
30,000 to-à 32,500	188,709	5,888,885	4,359,668	1,100,830	98,263	3,067,576	2,226,721	558,921
32,500 to-à 35,000	148,323	4,993,539	3,731,805	959,062	86,030	2,897,546	2,122,406	550,369
35,000 to-à 37,500	101,482	3,672,764	2,767,867	710,169	63,484	2,296,889	1,704,857	450,716
37,500 to-à 40,000	84,085	3,250,576	2,477,383	646,329	53,873	2,084,734	1,567,444	420,376
40,000 to-à 45,000	107,603	4,547,860	3,505,052	937,677	71,006	2,997,781	2,276,549	610,903
45,000 to-à 50,000	67,122	3,176,647	2,498,306	670,063	42,057	1,986,319	1,532,098	425,738
50,000 to-à 60,000	69,824	3,796,941	3,030,366	798,970	45,015	2,446,571	1,933,721	534,610
60,000 to-à 70,000	36,412	2,345,737	1,896,439	527,213	23,290	1,504,098	1,202,015	327,987
70,000 to-à 80,000	20,387	1,520,335	1,225,547	355,255	12,840	958,380	766,118	222,324
80,000 to-à 90,000	12,192	1,030,569	820,405	252,134	8,106	685,922	543,103	173,561
90,000 to-à 100,000	8,915	844,546	674,255	213,728	5,702	540,442	420,836	140,080
100,000 to-à 125,000	12,243	1,357,499	1,081,601	353,532	8,297	922,659	720,776	251,430
125,000 to-à 150,000	6,355	863,865	675,263	235,272	3,816	519,271	401,832	148,431
150,000 to-à 200,000	6,157	1,064,520	820,802	306,466	3,465	594,224	434,204	178,296
200,000 to-à 250,000	2,998	665,544	506,521	190,255	1,347	299,752	215,489	94,371
250,000 and over-et plus	5,427	2,950,562	2,030,740	893,364	2,110	1,017,201	661,785	340,973
TOTAL	10,596,193	142,183,092	88,731,646	20,486,525	1,788,846	46,044,074	31,890,295	8,290,180

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED-CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH NO DEPENDANT SANS PERSONNE À CHARGE				WITH ONE DEPENDANT AVEC 1 PERSONNE À CHARGE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
der		\$	\$	\$		\$	\$	\$
ins de \$ 3,000.....	53,189	12,525	73		23,753	2,919-	120	
\$ 3,000 to-à 3,250.....	4,140	12,924			1,535	4,785	14	1
\$ 3,250 to-à 3,500.....	3,257	10,948	18		966	3,297	3	
\$ 3,500 to-à 3,750.....	4,246	15,423	80		1,024	3,685	29	
\$ 3,750 to-à 4,000.....	3,100	12,006	30	4	1,800	6,981	120	2
\$ 4,000 to-à 4,250.....	4,907	20,248	59	3	1,819	7,512		
\$ 4,250 to-à 4,500.....	4,415	19,412	30		1,429	6,288	2	
\$ 4,500 to-à 4,750.....	5,534	25,581	61	1	1,443	6,722	23	1
\$ 4,750 to-à 5,000.....	5,304	25,951	26		1,212	5,946		
\$ 5,000 to-à 5,500.....	10,544	55,228	97		4,550	23,922	62	3
\$ 5,500 to-à 6,000.....	12,180	70,310	1,315	40	3,863	22,193	157	12
\$ 6,000 to-à 6,500.....	16,916	105,605	2,461	36	5,152	32,212	904	
\$ 6,500 to-à 7,000.....	17,330	117,163	2,251	45	3,716	25,113	372	3
\$ 7,000 to-à 7,500.....	20,046	145,639	5,165	102	5,766	41,990	2,195	82
\$ 7,500 to-à 8,000.....	17,683	137,131	9,202	189	7,592	58,686	1,709	42
\$ 8,000 to-à 8,500.....	18,240	150,510	14,573	367	6,911	57,068	4,888	82
\$ 8,500 to-à 9,000.....	21,491	188,698	22,816	554	7,399	64,766	6,717	122
\$ 9,000 to-à 9,500.....	22,645	209,492	34,651	1,392	7,711	71,321	10,709	195
\$ 9,500 to-à 10,000.....	22,777	222,695	38,946	1,951	7,213	70,212	12,616	375
\$ 10,000 to-à 10,500.....	21,329	218,333	41,936	2,328	8,230	84,695	17,909	902
\$ 10,500 to-à 11,000.....	20,660	222,128	50,770	4,141	7,761	83,537	19,686	971
\$ 11,000 to-à 11,500.....	20,608	231,860	61,335	5,661	8,636	97,139	24,811	1,922
\$ 11,500 to-à 12,000.....	20,575	242,016	67,435	6,765	9,814	115,265	35,560	3,329
\$ 12,000 to-à 12,500.....	16,871	206,430	60,051	6,550	10,630	129,911	41,112	4,331
\$ 12,500 to-à 13,000.....	20,812	265,154	86,531	10,281	8,928	113,936	37,143	4,286
\$ 13,000 to-à 13,500.....	16,622	220,103	72,874	8,981	8,752	115,709	40,503	4,998
\$ 13,500 to-à 14,000.....	21,858	300,335	111,241	15,379	8,200	112,565	42,342	5,631
\$ 14,000 to-à 14,500.....	18,695	266,238	104,046	15,464	7,548	107,466	41,201	5,609
\$ 14,500 to-à 15,000.....	18,961	279,319	115,220	18,062	9,744	143,761	60,317	9,169
\$ 15,000 to-à 15,500.....	20,030	305,259	130,019	20,547	10,309	157,049	66,812	10,592
\$ 15,500 to-à 16,000.....	18,366	288,999	127,388	20,893	9,129	143,882	60,419	9,430
\$ 16,000 to-à 16,500.....	19,957	324,423	150,661	25,176	9,358	152,174	67,687	11,247
\$ 16,500 to-à 17,000.....	18,585	311,398	143,077	24,621	10,072	168,686	78,070	13,559
\$ 17,000 to-à 17,500.....	18,489	318,746	152,582	27,611	7,982	137,625	62,434	10,587
\$ 17,500 to-à 18,000.....	15,776	279,825	136,166	24,977	8,135	144,469	69,829	12,293
\$ 18,000 to-à 18,500.....	17,888	326,534	164,468	29,964	9,054	165,389	82,779	14,559
\$ 18,500 to-à 19,000.....	18,240	342,244	173,676	32,530	9,500	178,136	90,705	17,613
\$ 19,000 to-à 19,500.....	16,409	315,576	166,242	32,099	9,555	183,904	95,518	17,987
\$ 19,500 to-à 20,000.....	17,781	351,225	185,780	35,247	11,780	232,577	120,734	23,283
\$ 20,000 to-à 21,000.....	31,481	645,036	352,955	69,942	19,899	407,549	221,098	43,646
\$ 21,000 to-à 22,000.....	31,313	672,287	380,559	75,786	19,024	408,923	228,438	44,688
\$ 22,000 to-à 23,000.....	30,377	682,990	395,719	81,649	18,125	407,997	232,412	47,278
\$ 23,000 to-à 24,000.....	29,627	696,117	413,183	87,011	18,453	433,662	253,984	53,709
\$ 24,000 to-à 25,000.....	27,070	663,255	399,698	84,957	18,437	451,811	265,930	54,900
\$ 25,000 to-à 26,000.....	26,075	664,653	410,260	90,921	20,324	518,424	313,174	67,778
\$ 26,000 to-à 27,000.....	25,063	664,638	414,129	91,613	16,967	449,792	277,219	60,817
\$ 27,000 to-à 28,000.....	23,793	654,187	414,638	95,851	17,199	472,968	295,399	65,167
\$ 28,000 to-à 29,000.....	20,743	591,258	376,983	86,645	17,832	508,050	320,833	73,889
\$ 29,000 to-à 30,000.....	20,326	599,231	384,282	88,642	13,711	404,078	259,194	58,686
\$ 30,000 to-à 32,500.....	42,014	1,309,571	862,459	206,939	33,287	1,037,715	684,224	162,882
\$ 32,500 to-à 35,000.....	32,573	1,097,868	744,463	184,159	24,958	840,157	564,118	138,563
\$ 35,000 to-à 37,500.....	27,073	980,225	676,252	170,850	19,325	699,295	483,505	122,574
\$ 37,500 to-à 40,000.....	21,799	845,368	587,451	154,408	14,044	543,678	381,805	99,603
\$ 40,000 to-à 45,000.....	28,375	1,198,543	857,930	232,369	23,960	1,010,075	718,405	192,473
\$ 45,000 to-à 50,000.....	18,982	899,882	653,634	186,756	14,160	669,254	488,046	137,214
\$ 50,000 to-à 60,000.....	20,425	1,111,829	834,034	242,087	13,869	753,801	567,749	166,446
\$ 60,000 to-à 70,000.....	8,568	551,312	421,293	128,179	5,437	348,907	268,545	82,033
\$ 70,000 to-à 80,000.....	4,924	367,784	284,768	93,409	2,848	212,954	161,342	51,395
\$ 80,000 to-à 90,000.....	2,936	248,402	191,045	62,887	1,770	149,642	115,326	37,988
\$ 90,000 to-à 100,000.....	1,790	169,604	130,903	46,127	940	89,389	69,177	25,325
\$ 100,000 to-à 125,000.....	2,325	258,561	201,573	74,041	1,279	141,779	106,138	38,254
\$ 125,000 to-à 150,000.....	870	117,622	92,145	33,496	827	112,010	83,191	32,885
\$ 150,000 to-à 200,000.....	960	162,666	124,036	51,124	700	118,440	88,791	35,136
\$ 200,000 to-à 250,000.....	350	78,844	55,990	25,324	258	56,530	44,998	17,603
\$ 250,000 and over-et plus.....	571	266,568	174,006	78,667	270	132,701	74,911	42,141
TOTAL.....	1,126,857	23,371,937	13,267,743	3,195,804	615,872	14,657,234	8,764,161	2,136,290

TABLE 6 (CONTINUED)

## ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 2 DEPENDANTS AVEC 2 PERSONNES À CHARGE				WITH 3 DEPENDANTS AVEC 3 PERSONNES À CHARGE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Under Moins de \$ 3,000.....	17,495	\$ 12,372-	\$ 23	\$	8,110	\$ 7,845-	\$ 1	\$
\$ 3,000 to-à 3,250.....	1,694	5,263			613	1,898		
3,250 to-à 3,500.....	805	2,714			506	1,702		
3,500 to-à 3,750.....	1,258	4,563	38	3	136	495		
3,750 to-à 4,000.....	674	2,611	4		388	1,507		
4,000 to-à 4,250.....	1,103	4,528	107	2	337	1,384		
4,250 to-à 4,500.....	1,245	5,442	41	2	422	1,817	1	
4,500 to-à 4,750.....	1,855	8,551	18		288	1,329		
4,750 to-à 5,000.....	1,051	5,108			435	2,125		
5,000 to-à 5,500.....	1,706	9,041			743	3,884		
5,500 to-à 6,000.....	2,648	15,312	148	5	1,185	6,886	22	
6,000 to-à 6,500.....	3,256	20,362	347	38	1,553	9,693	29	3
6,500 to-à 7,000.....	4,066	27,624	1,155	125	1,630	11,010	18	
7,000 to-à 7,500.....	3,332	24,120	541	10	1,901	13,792	233	1
7,500 to-à 8,000.....	4,851	37,558	784	25	1,543	11,938	196	11
8,000 to-à 8,500.....	4,150	34,141	1,366	38	2,840	23,535	819	4
8,500 to-à 9,000.....	4,982	43,624	3,465	39	2,257	19,882	902	10
9,000 to-à 9,500.....	5,851	54,211	5,828	82	2,561	23,760	534	13
9,500 to-à 10,000.....	6,339	61,829	7,312	108	3,032	29,655	1,697	20
10,000 to-à 10,500.....	8,076	82,945	13,673	244	2,620	26,792	3,109	71
10,500 to-à 11,000.....	7,934	85,261	17,021	616	3,296	35,456	5,023	175
11,000 to-à 11,500.....	7,173	80,776	18,033	904	3,800	42,584	8,165	381
11,500 to-à 12,000.....	9,162	107,518	27,729	1,769	3,295	38,894	8,483	461
12,000 to-à 12,500.....	7,247	88,797	24,896	2,003	4,470	54,787	11,817	482
12,500 to-à 13,000.....	7,496	95,442	27,859	2,571	3,620	46,130	11,144	703
13,000 to-à 13,500.....	6,561	86,864	26,488	2,737	3,972	52,687	13,443	1,169
13,500 to-à 14,000.....	8,595	118,033	39,786	4,767	3,706	51,106	14,407	1,231
14,000 to-à 14,500.....	6,456	92,001	33,871	4,233	2,428	34,662	11,293	1,426
14,500 to-à 15,000.....	7,859	116,057	43,641	5,493	3,241	47,746	14,460	1,440
15,000 to-à 15,500.....	7,925	120,964	48,339	6,962	3,934	60,000	22,035	2,877
15,500 to-à 16,000.....	6,730	105,938	43,091	6,531	3,402	53,525	19,465	2,668
16,000 to-à 16,500.....	9,271	150,637	62,449	9,940	2,989	48,646	17,881	2,532
16,500 to-à 17,000.....	8,713	145,940	65,038	10,030	3,234	54,158	21,737	3,176
17,000 to-à 17,500.....	8,014	138,216	61,276	10,276	3,265	56,320	22,582	3,712
17,500 to-à 18,000.....	8,926	158,349	73,428	12,440	3,751	66,473	27,053	4,318
18,000 to-à 18,500.....	9,517	173,670	82,139	14,531	3,564	64,894	26,834	4,509
18,500 to-à 19,000.....	7,644	143,088	68,471	12,216	3,746	70,260	31,160	5,684
19,000 to-à 19,500.....	9,511	182,815	90,329	16,776	5,113	98,481	45,896	8,389
19,500 to-à 20,000.....	8,636	170,469	86,882	16,272	3,826	75,512	34,852	6,533
20,000 to-à 21,000.....	18,874	386,324	198,498	37,689	7,468	153,086	73,909	13,285
21,000 to-à 22,000.....	21,308	457,978	242,907	47,439	8,478	182,718	90,799	17,336
22,000 to-à 23,000.....	20,096	452,477	249,506	48,024	5,916	133,326	69,893	13,170
23,000 to-à 24,000.....	22,090	519,778	293,915	60,968	7,146	168,031	88,355	17,721
24,000 to-à 25,000.....	20,501	502,338	291,621	61,198	6,909	169,435	92,685	18,440
25,000 to-à 26,000.....	20,148	514,466	300,966	63,202	7,573	192,920	108,524	23,289
26,000 to-à 27,000.....	21,896	580,140	351,391	77,831	9,139	242,138	137,225	29,638
27,000 to-à 28,000.....	23,151	636,621	391,267	85,070	8,584	236,368	138,252	30,557
28,000 to-à 29,000.....	22,398	638,134	399,219	90,304	8,657	246,409	148,887	33,414
29,000 to-à 30,000.....	19,059	562,317	356,179	82,241	8,523	251,208	153,535	35,057
30,000 to-à 32,500.....	48,803	1,525,010	989,323	235,202	18,825	587,532	364,972	84,387
32,500 to-à 35,000.....	40,677	1,370,713	917,837	225,730	15,848	533,917	346,683	85,701
35,000 to-à 37,500.....	33,268	1,203,136	825,624	210,569	14,035	508,284	337,057	84,510
37,500 to-à 40,000.....	27,801	1,077,186	748,229	196,050	10,465	404,898	275,277	70,709
40,000 to-à 45,000.....	34,741	1,469,047	1,038,561	278,175	17,210	729,765	506,209	135,080
45,000 to-à 50,000.....	21,956	1,038,565	748,126	210,459	10,475	495,380	351,387	95,863
50,000 to-à 60,000.....	19,576	1,061,496	790,585	232,412	9,616	523,489	388,195	113,679
60,000 to-à 70,000.....	9,515	612,958	473,440	146,214	4,668	299,871	227,291	69,415
70,000 to-à 80,000.....	4,392	326,495	253,773	82,684	2,291	171,372	131,868	42,863
80,000 to-à 90,000.....	2,681	227,042	177,154	61,482	1,545	130,555	98,916	33,758
90,000 to-à 100,000.....	1,760	166,284	128,682	45,342	1,010	95,694	74,511	25,903
100,000 to-à 125,000.....	2,133	236,147	176,538	64,486	1,240	137,009	106,069	38,788
125,000 to-à 150,000.....	772	105,309	82,388	32,240	530	71,619	50,881	21,993
150,000 to-à 200,000.....	790	134,474	92,545	42,335	360	60,800	43,134	18,057
200,000 to-à 250,000.....	260	56,563	40,716	18,067	121	27,030	19,990	10,085
250,000 and over-et plus.....	360	152,821	100,418	53,269	191	80,555	46,787	27,191
TOTAL.....	688,807	18,811,832	11,635,022	2,930,467	288,569	8,070,967	4,846,580	1,241,889

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 4 DEPENDANTS AVEC 4 PERSONNES À CHARGE				WITH 5 OR MORE DEPENDANTS AVEC 5 PERSONNES À CHARGE OU PLUS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
nder		\$	\$	\$		\$	\$	\$
oins de \$ 3,000.....	2,414	4,131			2,378	641	69	1
3,000 to-à 3,250.....	281	901	1		23	73		
3,250 to-à 3,500.....	188	645			74	250		
3,500 to-à 3,750.....	62	225			36	129		
3,750 to-à 4,000.....	310	1,233						
4,000 to-à 4,250.....	19	80	20	1	18	75		
4,250 to-à 4,500.....	119	519			252	1,102		
4,500 to-à 4,750.....	273	1,286			191	881		
4,750 to-à 5,000.....	208	1,004			357	1,752		
5,000 to-à 5,500.....	143	739	15		36	191		
5,500 to-à 6,000.....	606	3,476			168	938		
6,000 to-à 6,500.....	672	4,217			330	2,045		
6,500 to-à 7,000.....	541	3,683			450	3,052		
7,000 to-à 7,500.....	668	4,852			106	754	6	
7,500 to-à 8,000.....	597	4,602	50	9	121	943	7	1
8,000 to-à 8,500.....	506	4,200	60	12	247	2,037		
8,500 to-à 9,000.....	928	8,045	3		342	3,007		
9,000 to-à 9,500.....	454	4,203	231	3	162	1,495	27	
9,500 to-à 10,000.....	555	5,395	77		346	3,405	18	1
10,000 to-à 10,500.....	1,172	12,038	737	19	380	3,938	282	
10,500 to-à 11,000.....	1,013	10,934	803	4	317	3,413	83	
11,000 to-à 11,500.....	921	10,356	1,549	14	738	8,296	355	4
11,500 to-à 12,000.....	1,108	13,018	1,710	26	475	5,601	956	126
12,000 to-à 12,500.....	2,216	27,061	4,867	182	362	4,446	272	4
12,500 to-à 13,000.....	1,020	12,944	2,100	90	916	11,656	1,220	47
13,000 to-à 13,500.....	1,106	14,659	2,921	112	310	4,107	628	15
13,500 to-à 14,000.....	897	12,316	3,072	212	850	11,725	2,063	137
14,000 to-à 14,500.....	710	10,143	2,700	226	799	11,378	2,520	173
14,500 to-à 15,000.....	1,481	21,795	6,422	583	561	8,273	1,647	98
15,000 to-à 15,500.....	1,055	16,149	4,978	563	491	7,492	1,856	148
15,500 to-à 16,000.....	1,298	20,505	6,362	872	463	7,227	1,766	180
16,000 to-à 16,500.....	1,173	19,089	6,824	846	641	10,429	2,755	281
16,500 to-à 17,000.....	1,075	17,914	6,545	889	283	4,741	1,167	94
17,000 to-à 17,500.....	1,136	19,631	7,233	1,070	1,129	19,452	5,091	545
17,500 to-à 18,000.....	1,279	22,754	7,929	1,162	422	7,525	2,249	274
18,000 to-à 18,500.....	1,331	24,169	9,257	1,218	312	5,710	2,013	270
18,500 to-à 19,000.....	2,192	41,105	16,824	2,629	299	5,595	2,006	291
19,000 to-à 19,500.....	774	14,879	5,540	839	266	5,087	1,809	302
19,500 to-à 20,000.....	1,160	22,834	10,099	1,748	640	12,597	4,940	795
20,000 to-à 21,000.....	2,126	43,628	19,433	3,429	852	17,521	6,887	952
21,000 to-à 22,000.....	2,951	63,466	29,656	5,070	1,001	21,420	8,735	1,416
22,000 to-à 23,000.....	2,464	55,425	26,878	4,931	1,249	27,995	12,328	2,058
23,000 to-à 24,000.....	1,805	42,333	21,146	4,310	589	13,853	6,203	1,240
24,000 to-à 25,000.....	2,671	65,499	33,392	6,884	698	17,126	8,357	1,405
25,000 to-à 26,000.....	1,795	45,800	23,328	4,859	390	9,962	4,591	953
26,000 to-à 27,000.....	1,872	49,608	27,630	6,060	1,207	31,986	14,658	2,742
27,000 to-à 28,000.....	2,491	68,682	38,769	8,498	624	17,199	9,108	2,031
28,000 to-à 29,000.....	2,056	58,529	33,718	7,770	1,044	29,780	15,777	3,469
29,000 to-à 30,000.....	2,300	67,867	40,244	8,834	638	18,789	10,095	2,041
30,000 to-à 32,500.....	4,792	149,797	90,711	21,622	1,336	42,025	22,986	5,399
32,500 to-à 35,000.....	3,936	132,571	83,554	20,050	1,247	42,186	23,874	5,555
35,000 to-à 37,500.....	3,968	143,725	92,609	23,774	879	32,010	18,650	4,268
37,500 to-à 40,000.....	2,794	107,449	70,042	18,802	840	32,613	19,066	4,623
40,000 to-à 45,000.....	3,763	159,212	108,337	28,204	1,110	46,916	29,726	7,783
45,000 to-à 50,000.....	2,409	113,567	77,859	20,306	624	29,425	19,810	5,340
50,000 to-à 60,000.....	2,247	123,338	86,708	24,546	959	52,553	37,067	10,319
60,000 to-à 70,000.....	1,060	67,876	51,543	15,614	440	27,990	18,918	5,948
70,000 to-à 80,000.....	528	39,790	29,998	9,716	170	12,748	9,315	3,115
80,000 to-à 90,000.....	410	34,338	25,259	8,747	150	12,579	9,240	3,186
90,000 to-à 100,000.....	228	21,695	16,806	6,376	100	9,123	6,581	2,021
100,000 to-à 125,000.....	440	48,903	35,782	12,967	28	3,178	2,616	862
125,000 to-à 150,000.....	138	18,974	13,200	5,697	28	3,672	2,720	1,132
150,000 to-à 200,000.....	170	29,062	20,248	9,424	44	7,831	5,799	2,283
200,000 to-à 250,000.....	40	8,417	5,552	2,675				
250,000 and over-et plus.....	50	30,670	21,517	11,139	20	7,047	3,627	1,473
TOTAL.....	83,159	2,199,688	1,232,849	313,630	32,560	750,599	363,378	85,842

TABLE 6A

## TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBITAIRES								
	WITH NO DEPENDANT SANS PERSONNE À CHARGE				WITH ONE OR MORE DEPENDANTS COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Under Moins de		\$	\$	\$		\$	\$	\$
\$ 1,500 to-à \$1,500.....	964	672	658	10				
1,500 to-à 1,750.....	248	399	374	5				
1,750 to-à 2,000.....	74	136	121	4				
2,000 to-à 2,250.....	180	383	342	16				
2,250 to-à 2,500.....	116	277	257	13				
2,500 to-à 2,750.....	165	432	380	29				
2,750 to-à 3,000.....	145	416	368	33	15	43	32	1
3,000 to-à 3,250.....	242	754	649	59				
3,250 to-à 3,500.....	185	624	523	53				
3,500 to-à 3,750.....	245	893	482	45				
3,750 to-à 4,000.....	3,275	12,737	2,071	192				
4,000 to-à 4,250.....	5,785	23,897	2,255	112	14	57	31	2
4,250 to-à 4,500.....	5,302	23,215	3,842	256	14	63		
4,500 to-à 4,750.....	5,426	25,145	4,699	207	226	1,043	27	1
4,750 to-à 5,000.....	6,028	29,426	5,713	254	333	1,613	499	34
5,000 to-à 5,500.....	14,368	75,156	21,115	1,250	784	4,152	435	13
5,500 to-à 6,000.....	43,438	253,553	85,270	3,129	802	4,593	842	28
6,000 to-à 6,500.....	116,292	726,057	263,303	13,728	1,569	9,840	2,405	106
6,500 to-à 7,000.....	148,367	1,003,863	391,029	29,258	4,724	32,012	9,592	419
7,000 to-à 7,500.....	165,169	1,196,393	489,508	45,831	6,705	48,566	15,676	991
7,500 to-à 8,000.....	162,751	1,261,687	546,452	59,867	9,317	72,231	24,380	1,926
8,000 to-à 8,500.....	167,440	1,381,932	632,005	76,100	11,952	98,753	35,533	3,233
8,500 to-à 9,000.....	164,220	1,436,598	669,583	87,692	13,133	115,427	42,502	4,184
9,000 to-à 9,500.....	178,337	1,647,977	783,589	108,348	16,220	150,216	58,250	6,559
9,500 to-à 10,000.....	181,732	1,771,654	874,201	126,868	13,164	128,121	54,865	6,726
10,000 to-à 10,500.....	183,856	1,882,987	949,697	147,265	14,741	151,513	66,435	8,924
10,500 to-à 11,000.....	169,409	1,820,222	940,314	149,475	16,393	176,462	79,820	11,257
11,000 to-à 11,500.....	181,011	2,036,781	1,080,419	179,101	19,872	223,439	103,685	15,409
11,500 to-à 12,000.....	161,493	1,897,310	1,027,165	175,659	18,560	217,718	106,153	16,745
12,000 to-à 12,500.....	168,752	2,065,668	1,155,534	204,672	17,566	215,202	107,935	18,225
12,500 to-à 13,000.....	162,392	2,070,568	1,179,101	211,853	18,659	238,045	124,638	20,722
13,000 to-à 13,500.....	164,531	2,180,421	1,275,578	236,005	20,950	277,596	146,946	25,518
13,500 to-à 14,000.....	155,088	2,131,463	1,262,076	239,149	20,575	282,771	154,744	28,328
14,000 to-à 14,500.....	158,104	2,252,241	1,364,924	263,936	19,923	283,675	153,270	28,077
14,500 to-à 15,000.....	159,977	2,359,743	1,448,629	284,098	24,502	361,472	201,320	37,809
15,000 to-à 15,500.....	147,366	2,246,505	1,379,764	271,774	23,180	353,378	202,584	39,305
15,500 to-à 16,000.....	143,291	2,256,104	1,413,223	283,981	23,389	368,742	210,158	40,610
16,000 to-à 16,500.....	135,006	2,192,934	1,390,845	282,246	26,756	435,364	255,342	50,608
16,500 to-à 17,000.....	138,461	2,318,971	1,482,515	305,980	26,705	447,519	265,278	52,989
17,000 to-à 17,500.....	131,722	2,271,551	1,469,334	304,414	24,148	416,702	253,874	50,719
17,500 to-à 18,000.....	122,588	2,175,315	1,411,923	295,784	24,880	441,706	266,272	54,693
18,000 to-à 18,500.....	118,603	2,163,416	1,417,156	297,641	24,844	453,487	280,857	57,473
18,500 to-à 19,000.....	112,659	2,112,648	1,402,385	301,871	27,119	508,444	316,052	65,859
19,000 to-à 19,500.....	112,104	2,157,912	1,443,626	310,607	24,646	474,266	298,155	64,218
19,500 to-à 20,000.....	106,374	2,100,847	1,410,900	307,782	25,285	499,460	316,280	67,130
20,000 to-à 21,000.....	194,271	3,981,940	2,718,501	597,796	56,817	1,164,851	758,364	165,510
21,000 to-à 22,000.....	181,758	3,907,019	2,700,345	603,461	54,692	1,175,993	776,632	171,545
22,000 to-à 23,000.....	170,706	3,838,924	2,673,894	606,192	55,283	1,242,929	823,854	183,740
23,000 to-à 24,000.....	154,095	3,620,259	2,556,833	586,996	55,224	1,298,039	878,895	202,079
24,000 to-à 25,000.....	149,874	3,670,234	2,601,169	609,429	54,775	1,342,164	922,307	213,247
25,000 to-à 26,000.....	134,984	3,440,767	2,460,459	580,167	54,086	1,378,996	954,270	224,779
26,000 to-à 27,000.....	128,563	3,405,806	2,458,627	587,323	51,025	1,352,045	945,132	227,892
27,000 to-à 28,000.....	114,755	3,153,886	2,287,637	553,708	46,990	1,292,276	905,554	220,685
28,000 to-à 29,000.....	104,747	2,983,304	2,176,519	533,166	47,938	1,366,274	977,424	240,911
29,000 to-à 30,000.....	88,229	2,602,560	1,904,216	471,319	44,171	1,302,352	933,051	231,860
30,000 to-à 32,500.....	186,457	5,818,706	4,326,909	1,100,830	97,888	3,055,831	2,219,904	558,921
32,500 to-à 35,000.....	146,534	4,933,316	3,703,047	959,062	85,684	2,885,882	2,115,031	550,369
35,000 to-à 37,500.....	99,623	3,605,600	2,730,930	710,169	63,207	2,286,788	1,697,500	450,716
37,500 to-à 40,000.....	82,679	3,196,233	2,447,975	646,329	53,562	2,072,702	1,558,701	420,376
40,000 to-à 45,000.....	105,701	4,467,507	3,462,604	937,677	70,554	2,978,647	2,262,693	610,903
45,000 to-à 50,000.....	65,658	3,107,882	2,453,433	670,063	41,749	1,971,672	1,521,366	425,738
50,000 to-à 60,000.....	68,129	3,705,531	2,966,352	798,970	44,502	2,418,521	1,912,236	534,610
60,000 to-à 70,000.....	35,924	2,314,062	1,879,494	527,213	23,094	1,491,686	1,193,234	327,987
70,000 to-à 80,000.....	20,154	1,502,812	1,218,336	355,255	12,752	951,774	762,406	222,324
80,000 to-à 90,000.....	11,966	1,011,517	813,764	252,134	8,063	682,199	541,457	173,561
90,000 to-à 100,000.....	8,797	833,424	670,257	213,728	5,664	536,815	418,975	140,080
100,000 to-à 125,000.....	12,094	1,341,211	1,076,883	353,532	8,229	915,181	718,089	251,430
125,000 to-à 150,000.....	6,222	845,657	670,529	235,272	3,788	515,315	399,700	148,431
150,000 to-à 200,000.....	6,066	1,048,788	815,721	306,466	3,454	592,393	433,745	178,296
200,000 to-à 250,000.....	2,950	654,855	503,255	190,255	1,328	295,645	214,522	94,371
250,000 and over-et plus.....	5,324	2,873,436	2,019,131	893,364	2,100	1,012,940	660,169	340,973
TOTAL.....	6,589,541	129,433,116	86,980,718	20,486,525	1,568,301	45,073,657	31,660,116	8,290,180

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# **DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED-CONTRIBUTABLES IMPOSÉS À TITRE DE MARIÉS

	WITH NO DEPENDANT SANS PERSONNE À CHARGE				WITH ONE DEPENDANT AVEC 1 PERSONNE À CHARGE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Index		\$	\$	\$		\$	\$	\$
Moins de \$ 3,000								
3,000 to-à 3,250								
3,250 to-à 3,500								
3,500 to-à 3,750								
3,750 to-à 4,000	10	38	30	4				
4,000 to-à 4,250								
4,250 to-à 4,500								
4,500 to-à 4,750	41	192	37	1	10	45	23	1
4,750 to-à 5,000	12	58	8					
5,000 to-à 5,500	164	848	24		17	90	25	3
5,500 to-à 6,000	315	1,862	695	40	43	238	144	12
6,000 to-à 6,500	412	2,552	892	36	26	165	12	
6,500 to-à 7,000	608	4,133	899	45	104	694	121	3
7,000 to-à 7,500	1,099	8,052	1,621	102	542	3,942	1,224	82
7,500 to-à 8,000	2,022	15,689	3,392	189	580	4,517	653	42
8,000 to-à 8,500	2,112	17,359	4,543	367	766	6,270	1,244	82
8,500 to-à 9,000	3,367	29,505	7,879	554	1,136	9,990	2,125	122
9,000 to-à 9,500	7,343	68,209	19,135	1,392	1,675	15,460	3,418	195
9,500 to-à 10,000	9,734	95,243	25,951	1,951	2,680	26,044	6,220	375
10,000 to-à 10,500	10,663	109,450	31,291	2,328	4,270	44,017	11,005	902
10,500 to-à 11,000	11,474	123,385	41,726	4,141	3,999	43,111	12,436	971
11,000 to-à 11,500	14,219	159,908	53,394	5,661	6,260	70,506	21,081	1,922
11,500 to-à 12,000	14,360	168,797	58,882	6,765	8,244	96,900	32,212	3,329
12,000 to-à 12,500	12,515	153,014	53,394	6,550	9,217	112,614	38,598	4,331
12,500 to-à 13,000	17,639	224,697	81,465	10,281	8,144	103,962	35,663	4,286
13,000 to-à 13,500	14,265	188,907	68,544	8,981	8,011	105,908	39,219	4,998
13,500 to-à 14,000	19,862	272,937	107,429	15,379	7,758	106,483	41,309	5,631
14,000 to-à 14,500	17,591	250,533	101,694	15,464	7,201	102,527	40,319	5,609
14,500 to-à 15,000	18,134	267,152	113,579	18,062	9,495	140,085	59,845	9,169
15,000 to-à 15,500	19,494	297,095	128,900	20,547	10,044	152,998	66,123	10,592
15,500 to-à 16,000	17,863	281,092	126,195	20,893	8,952	141,102	59,878	9,430
16,000 to-à 16,500	19,625	319,031	149,895	25,176	9,100	147,994	67,023	11,247
16,500 to-à 17,000	18,186	304,734	141,851	24,621	9,936	166,412	77,655	13,559
17,000 to-à 17,500	18,211	313,949	151,429	27,611	7,849	135,332	62,013	10,587
17,500 to-à 18,000	15,384	272,881	135,457	24,977	8,005	142,158	69,391	12,293
18,000 to-à 18,500	17,676	322,665	163,514	29,964	8,914	162,833	82,166	14,559
18,500 to-à 19,000	18,094	339,507	173,094	32,530	9,404	176,338	90,306	17,613
19,000 to-à 19,500	16,273	312,951	165,663	32,099	9,470	182,268	95,038	17,987
19,500 to-à 20,000	17,623	348,105	184,722	35,247	11,719	231,375	120,509	23,283
20,000 to-à 21,000	31,221	639,717	351,266	69,942	19,735	404,190	220,449	43,646
21,000 to-à 22,000	31,144	668,663	379,402	75,786	18,907	406,418	227,871	44,688
22,000 to-à 23,000	30,251	680,146	394,873	81,649	18,032	405,904	231,895	47,278
23,000 to-à 24,000	29,310	688,643	411,742	87,011	18,342	431,053	253,143	53,709
24,000 to-à 25,000	26,930	659,831	398,410	84,957	18,317	448,871	264,875	54,900
25,000 to-à 26,000	25,914	660,558	408,587	90,921	20,227	515,955	312,336	67,778
26,000 to-à 27,000	24,922	660,907	412,795	91,613	16,890	447,745	276,436	60,817
27,000 to-à 28,000	23,643	650,060	413,043	95,851	17,136	471,226	294,658	65,167
28,000 to-à 29,000	20,648	588,558	375,647	86,645	17,726	505,024	319,563	73,889
29,000 to-à 30,000	20,220	596,102	383,153	88,642	13,656	402,457	258,628	58,686
30,000 to-à 32,500	41,800	1,302,900	859,145	206,939	33,190	1,034,703	682,724	162,882
32,500 to-à 35,000	32,355	1,090,527	740,782	184,159	24,866	837,046	562,584	138,563
35,000 to-à 37,500	26,912	974,380	673,084	170,850	19,255	696,759	482,177	122,574
37,500 to-à 40,000	21,689	841,117	584,791	154,408	13,927	539,155	379,064	99,603
40,000 to-à 45,000	28,149	1,189,014	852,364	232,369	23,816	1,003,936	714,370	192,473
45,000 to-à 50,000	18,847	893,529	649,441	186,756	14,064	664,741	485,287	137,214
50,000 to-à 60,000	20,254	1,102,533	828,330	242,087	13,729	746,259	562,576	166,446
60,000 to-à 70,000	8,509	547,463	418,735	128,179	5,395	346,185	266,692	82,033
70,000 to-à 80,000	4,895	365,613	284,078	93,409	2,822	211,030	160,864	51,395
80,000 to-à 90,000	2,917	246,797	190,558	62,887	1,760	148,962	115,111	37,988
90,000 to-à 100,000	1,780	168,750	130,502	46,127	940	89,108	69,029	25,325
100,000 to-à 125,000	2,293	254,968	199,258	74,041	1,264	140,120	105,384	38,254
125,000 to-à 150,000	860	116,839	91,761	33,496	806	109,210	81,740	32,885
150,000 to-à 200,000	950	161,301	123,409	51,124	700	118,267	88,736	35,136
200,000 to-à 250,000	350	78,142	55,863	25,324	258	56,530	44,998	17,603
250,000 and over-et plus	557	255,654	169,930	78,667	260	127,499	73,352	42,141
TOTAL	833,736	21,357,320	13,078,220	3,195,804	509,603	13,940,785	8,671,577	2,136,290

## TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 2 DEPENDANTS AVEC 2 PERSONNES À CHARGE				WITH 3 DEPENDANTS AVEC 3 PERSONNES À CHARGE				To T
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
Under Moins de		\$	\$	\$		\$	\$		
\$ 3,000 to-à 3,250									
3,250 to-à 3,500									
3,500 to-à 3,750	17	63	37	3					
3,750 to-à 4,000									
4,000 to-à 4,250	40	161	94	2					
4,250 to-à 4,500	14	61	41	2					
4,500 to-à 4,750									
4,750 to-à 5,000									
5,000 to-à 5,500									
5,500 to-à 6,000	20	114	35	5					
6,000 to-à 6,500	138	870	306	38	16	99	29		
6,500 to-à 7,000	327	2,244	1,027	125	46	313	11		
7,000 to-à 7,500	39	285	88	10	20	142	20		
7,500 to-à 8,000	307	2,391	588	25	105	833	195		1
8,000 to-à 8,500	404	3,329	699	38	35	290	78		
8,500 to-à 9,000	577	5,046	623	39	295	2,612	512		1
9,000 to-à 9,500	1,140	10,566	2,492	82	362	3,364	315		1
9,500 to-à 10,000	1,035	10,102	1,936	108	367	3,609	485		2
10,000 to-à 10,500	1,722	17,819	4,045	244	464	4,734	992		7
10,500 to-à 11,000	3,027	32,574	8,154	616	943	10,154	2,460		17
11,000 to-à 11,500	3,547	39,918	11,124	904	1,421	16,042	4,387		38
11,500 to-à 12,000	6,693	78,582	21,989	1,769	1,779	21,091	5,185		46
12,000 to-à 12,500	5,658	69,391	20,915	2,003	2,279	27,951	6,747		48
12,500 to-à 13,000	6,333	80,649	25,886	2,571	2,415	30,782	8,447		70
13,000 to-à 13,500	5,675	75,166	24,640	2,737	2,839	37,736	11,323		1,16
13,500 to-à 14,000	7,976	109,561	38,758	4,767	3,123	43,095	12,857		1,23
14,000 to-à 14,500	6,063	86,406	33,064	4,233	2,055	29,348	10,238		1,42
14,500 to-à 15,000	7,523	111,099	42,919	5,493	2,836	41,757	13,676		1,44
15,000 to-à 15,500	7,650	116,762	47,421	6,962	3,724	56,799	21,413		2,87
15,500 to-à 16,000	6,442	101,412	42,268	6,531	3,189	50,177	18,687		2,66
16,000 to-à 16,500	8,765	142,443	61,415	9,940	2,851	46,399	17,590		2,53
16,500 to-à 17,000	8,537	142,991	64,373	10,030	3,103	51,961	21,373		3,17
17,000 to-à 17,500	7,850	135,395	60,696	10,276	3,020	52,117	21,943		3,71
17,500 to-à 18,000	8,727	154,819	72,755	12,440	3,592	63,647	26,366		4,31
18,000 to-à 18,500	9,376	171,093	81,601	14,531	3,283	59,793	26,443		4,50
18,500 to-à 19,000	7,507	140,517	67,916	12,216	3,631	68,099	30,648		5,68
19,000 to-à 19,500	9,379	180,275	89,682	16,776	5,017	96,638	45,575		8,38
19,500 to-à 20,000	8,518	168,136	86,318	16,272	3,718	73,384	34,246		6,53
20,000 to-à 21,000	18,659	381,923	197,194	37,689	7,323	150,130	73,135		13,28
21,000 to-à 22,000	20,947	450,176	241,824	47,439	8,305	179,008	89,881		17,33
22,000 to-à 23,000	19,907	448,238	248,355	48,024	5,771	130,071	68,740		13,17
23,000 to-à 24,000	21,942	516,308	293,006	60,968	7,070	166,249	87,808		17,72
24,000 to-à 25,000	20,334	498,242	290,070	61,198	6,817	167,180	91,790		18,44
25,000 to-à 26,000	19,957	509,593	299,356	63,202	7,462	190,089	107,619		23,28
26,000 to-à 27,000	21,692	574,751	348,998	77,831	8,812	233,450	134,820		29,63
27,000 to-à 28,000	22,986	632,091	389,171	85,070	8,423	231,952	136,888		30,55
28,000 to-à 29,000	22,326	636,079	398,375	90,304	8,590	244,498	148,066		33,41
29,000 to-à 30,000	18,995	560,436	355,495	82,241	8,454	249,170	152,725		35,05
30,000 to-à 32,500	48,631	1,519,631	986,880	235,202	18,625	581,218	363,931		84,38
32,500 to-à 35,000	40,533	1,365,895	915,408	225,730	15,773	531,398	345,511		85,70
35,000 to-à 37,500	33,131	1,198,151	823,269	210,569	13,966	505,760	335,631		84,51
37,500 to-à 40,000	27,717	1,073,943	746,490	196,050	10,420	403,153	274,490		70,70
40,000 to-à 45,000	34,581	1,462,245	1,034,352	278,175	17,116	725,795	503,828		135,08
45,000 to-à 50,000	21,887	1,035,333	746,045	210,459	10,387	491,188	349,705		95,86
50,000 to-à 60,000	19,436	1,053,832	785,553	232,412	9,540	519,395	385,523		113,67
60,000 to-à 70,000	9,425	607,215	469,566	146,214	4,628	297,362	225,731		69,41
70,000 to-à 80,000	4,352	323,545	251,860	82,684	2,266	169,552	130,791		42,86
80,000 to-à 90,000	2,666	225,737	176,521	61,482	1,529	129,166	98,295		33,75
90,000 to-à 100,000	1,737	164,127	127,523	45,342	1,010	95,598	74,451		25,90
100,000 to-à 125,000	2,117	234,338	175,984	64,486	1,230	135,855	106,069		38,78
125,000 to-à 150,000	759	103,592	80,943	32,240	520	70,805	50,638		21,99
150,000 to-à 200,000	790	133,925	92,470	42,335	360	60,295	42,873		18,05
200,000 to-à 250,000	250	55,890	40,404	18,067	121	27,030	19,990		10,08
250,000 and over-et plus	350	151,814	99,700	53,269	191	80,555	46,787		27,19
TOTAL	597,146	18,107,314	11,528,731	2,930,467	241,232	7,658,894	4,787,959		1,241,889

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# **DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 4 DEPENDANTS AVEC 4 PERSONNES À CHARGE				WITH 5 OR MORE DEPENDANTS AVEC 5 PERSONNES À CHARGE OU PLUS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Under Moins de \$ 3,000.....		\$	\$	\$		\$	\$	\$
\$ 3,000 to-à 3,250.....					10	26	21	1
3,250 to-à 3,500.....								
3,500 to-à 3,750.....								
3,750 to-à 4,000.....								
4,000 to-à 4,250.....								
4,250 to-à 4,500.....								
4,500 to-à 4,750.....								
4,750 to-à 5,000.....								
5,000 to-à 5,500.....								
5,500 to-à 6,000.....								
6,000 to-à 6,500.....								
6,500 to-à 7,000.....								
7,000 to-à 7,500.....								
7,500 to-à 8,000.....	10	75	50	9				
8,000 to-à 8,500.....	11	89	60	12				
8,500 to-à 9,000.....								
9,000 to-à 9,500.....	17	157	37	3				
9,500 to-à 10,000.....	28	274	5		14	139	14	1
10,000 to-à 10,500.....	196	2,005	350	19				
10,500 to-à 11,000.....	143	1,545	81	4	17	181	5	
11,000 to-à 11,500.....	81	917	172	14	211	2,387	97	4
11,500 to-à 12,000.....	247	2,917	616	26	300	3,550	860	126
12,000 to-à 12,500.....	1,164	14,219	3,003	182	101	1,221	95	4
12,500 to-à 13,000.....	529	6,727	1,271	90	217	2,786	537	47
13,000 to-à 13,500.....	569	7,545	1,755	112	55	729	165	15
13,500 to-à 14,000.....	576	7,915	2,264	212	541	7,482	1,529	137
14,000 to-à 14,500.....	452	6,466	1,933	226	533	7,584	2,008	173
14,500 to-à 15,000.....	1,321	19,437	5,937	583	347	5,119	1,200	98
15,000 to-à 15,500.....	898	13,751	4,480	563	352	5,371	1,519	148
15,500 to-à 16,000.....	1,167	18,445	5,988	872	353	5,500	1,525	180
16,000 to-à 16,500.....	1,096	17,836	6,534	846	560	9,116	2,542	281
16,500 to-à 17,000.....	1,025	17,081	6,410	889	186	3,121	846	94
17,000 to-à 17,500.....	1,110	19,184	7,149	1,070	1,070	18,437	4,928	545
17,500 to-à 18,000.....	1,237	22,010	7,757	1,162	392	6,993	2,163	274
18,000 to-à 18,500.....	1,258	22,833	8,880	1,218	281	5,142	1,895	270
18,500 to-à 19,000.....	2,109	39,548	16,369	2,629	283	5,296	1,960	291
19,000 to-à 19,500.....	736	14,146	5,322	839	240	4,588	1,703	302
19,500 to-à 20,000.....	1,104	21,726	9,793	1,748	625	12,300	4,870	795
20,000 to-à 21,000.....	2,030	41,657	18,788	3,429	807	16,598	6,602	952
21,000 to-à 22,000.....	2,853	61,358	29,049	5,070	974	20,844	8,633	1,416
22,000 to-à 23,000.....	2,419	54,418	26,537	4,931	1,233	27,638	12,225	2,058
23,000 to-à 24,000.....	1,754	41,129	20,783	4,310	579	13,621	6,150	1,240
24,000 to-à 25,000.....	2,601	63,778	32,671	6,884	674	16,536	8,168	1,405
25,000 to-à 26,000.....	1,757	44,830	22,975	4,859	345	8,817	4,077	953
26,000 to-à 27,000.....	1,838	48,704	27,423	6,060	1,175	31,138	14,319	2,742
27,000 to-à 28,000.....	2,454	67,671	38,355	8,498	607	16,732	8,893	2,031
28,000 to-à 29,000.....	2,031	57,820	33,394	7,770	1,026	29,270	15,574	3,469
29,000 to-à 30,000.....	2,290	67,690	40,191	8,834	611	17,992	9,710	2,041
30,000 to-à 32,500.....	4,770	149,105	90,425	21,622	1,299	40,871	22,576	5,399
32,500 to-à 35,000.....	3,901	131,388	83,038	20,050	1,235	41,776	23,753	5,555
35,000 to-à 37,500.....	3,937	142,606	92,029	23,774	867	31,584	18,420	4,268
37,500 to-à 40,000.....	2,767	106,392	69,369	18,802	830	32,340	18,929	4,623
40,000 to-à 45,000.....	3,740	158,206	107,635	28,204	1,100	46,612	29,698	7,783
45,000 to-à 50,000.....	2,387	112,527	77,522	20,306	613	28,907	19,480	5,340
50,000 to-à 60,000.....	2,228	122,315	86,199	24,546	947	51,897	36,711	10,319
60,000 to-à 70,000.....	1,050	67,677	51,457	15,614	440	27,865	18,815	5,948
70,000 to-à 80,000.....	510	38,476	29,132	9,716	170	12,527	9,133	3,115
80,000 to-à 90,000.....	400	33,658	25,250	8,747	150	12,329	9,108	3,186
90,000 to-à 100,000.....	228	21,695	16,806	6,376	100	9,030	6,508	2,021
100,000 to-à 125,000.....	440	48,557	35,774	12,967	28	3,178	2,616	862
125,000 to-à 150,000.....	138	18,974	13,200	5,697	28	3,672	2,720	1,132
150,000 to-à 200,000.....	170	28,380	20,248	9,424	44	7,831	5,799	2,283
200,000 to-à 250,000.....	40	8,213	5,391	2,675				
250,000 and over-et plus.....	50	30,360	21,515	11,139	20	6,772	3,627	1,473
<b>TOTAL.....</b>	<b>65,876</b>	<b>2,044,498</b>	<b>1,211,394</b>	<b>313,630</b>	<b>22,591</b>	<b>664,857</b>	<b>353,566</b>	<b>85,842</b>

TABLE 6B

## ALL RETURNS BY MARITAL STATUS, SEX AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-MALES - CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-HOMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUF OU DIVORCÉS		UNSTATED NON INDICUÉ	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
Under		\$		\$		\$		\$
Moins de \$ 1,500 .....	150,293	54,348	61,245	182,904	22,697	21,100	6,273	1,271
\$ 1,500 to-à 2,000 .....	50,348	88,121	11,033	19,228	4,521	7,920	1,743	3,016
2,000 to-à 3,000 .....	111,527	279,870	26,833	68,144	10,455	27,425	3,851	9,360
3,000 to-à 4,000 .....	109,455	383,577	35,408	124,085	14,656	51,686	5,064	17,371
4,000 to-à 5,000 .....	124,588	558,905	45,763	205,908	12,120	54,926	3,215	14,690
5,000 to-à 6,000 .....	124,940	687,649	54,223	299,372	18,824	103,727	2,252	12,041
6,000 to-à 7,000 .....	116,297	755,956	61,039	397,420	19,349	125,930	2,278	14,797
7,000 to-à 8,000 .....	106,215	795,759	66,406	498,045	15,779	118,268	1,799	13,375
8,000 to-à 9,000 .....	97,331	826,131	68,418	582,262	17,530	148,519	2,222	18,950
9,000 to-à 10,000 .....	91,437	868,087	65,832	627,196	15,125	143,559	2,186	20,581
10,000 to-à 12,500 .....	202,715	2,264,141	171,496	1,932,796	35,436	399,192	3,748	41,921
12,500 to-à 15,000 .....	169,282	2,322,535	181,499	2,500,602	36,903	508,404	3,133	43,059
15,000 to-à 17,500 .....	137,422	2,230,734	196,796	3,202,334	33,417	540,923	1,966	31,952
17,500 to-à 20,000 .....	110,245	2,063,194	211,401	3,966,567	30,493	569,165	2,527	46,854
20,000 to-à 25,000 .....	183,878	4,114,422	438,455	9,871,277	62,982	1,413,474	3,548	79,288
25,000 to-à 30,000 .....	114,288	3,112,834	398,096	10,898,307	49,240	1,346,212	3,047	82,409
30,000 to-à 35,000 .....	64,003	2,063,513	289,471	9,367,377	34,961	1,129,297	1,633	52,643
35,000 to-à 40,000 .....	30,749	1,146,835	179,293	6,692,750	19,140	714,457	1,101	41,196
40,000 and over-et plus .....	46,498	2,754,986	381,712	25,891,386	43,405	2,924,559	2,120	149,018
TOTAL .....	2,141,511	27,371,596	2,944,419	76,962,153	497,033	10,306,543	53,706	693,799

TAXED AS SINGLE-FEMALES - CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-FEMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUF OU DIVORCÉS		UNSTATED NON INDICUÉ	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
Under		\$		\$		\$		\$
Moins de \$ 1,500 .....	181,119	92,853	1,044,982	197,432	110,467	36,816	10,923	4,053
\$ 1,500 to-à 2,000 .....	47,887	83,727	78,542	136,515	14,330	24,983	1,940	3,360
2,000 to-à 3,000 .....	92,206	230,314	152,276	381,502	39,526	103,200	5,233	13,226
3,000 to-à 4,000 .....	102,678	357,964	144,919	507,388	43,231	152,082	3,177	10,871
4,000 to-à 5,000 .....	103,717	465,074	161,375	725,390	44,110	199,513	3,745	16,988
5,000 to-à 6,000 .....	95,189	523,830	169,362	932,823	44,043	241,102	3,110	17,307
6,000 to-à 7,000 .....	84,850	552,069	172,489	1,119,144	46,673	303,422	2,441	15,694
7,000 to-à 8,000 .....	71,373	534,672	164,604	1,230,707	44,770	336,675	2,823	21,104
8,000 to-à 9,000 .....	65,394	555,391	156,254	1,327,434	42,218	357,871	2,747	23,204
9,000 to-à 10,000 .....	64,096	607,356	153,022	1,451,659	39,816	377,050	1,852	17,504
10,000 to-à 12,500 .....	142,403	1,606,677	342,994	3,844,981	90,314	1,009,214	4,250	48,734
12,500 to-à 15,000 .....	138,395	1,902,799	309,083	4,245,897	77,438	1,065,035	2,359	32,151
15,000 to-à 17,500 .....	112,069	1,815,924	272,880	4,423,395	71,234	1,155,735	2,399	38,490
17,500 to-à 20,000 .....	83,539	1,565,119	211,557	3,954,120	53,710	1,004,269	1,813	33,695
20,000 to-à 25,000 .....	110,119	2,452,013	257,894	5,743,093	77,850	1,730,339	2,131	47,606
25,000 to-à 30,000 .....	66,819	1,822,215	148,099	4,037,451	41,768	1,139,018	897	24,090
30,000 to-à 35,000 .....	32,665	1,055,346	75,187	2,426,739	22,775	732,615	630	20,016
35,000 to-à 40,000 .....	17,390	649,071	40,422	1,505,984	14,500	542,088	329	12,583
40,000 and over-et plus .....	23,319	1,261,554	56,906	3,649,319	28,375	1,981,749	349	24,673
TOTAL .....	1,635,227	18,133,968	4,112,847	41,840,973	947,148	12,492,777	53,148	425,357

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TAXED AS MARRIED-MALES - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-HOMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUFS OU DIVORCÉS		UNSTATED NON INDIQUÉ	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
Under		\$		\$		\$		\$
Moins de \$ 3,000.....	977	583	40,726	68,691 -	1,624	3,382 -	377	388 -
3,000 to-à 4,000.....	17	61	15,456	53,954	385	1,370	30	109
4,000 to-à 5,000.....	250	1,032	21,097	95,417	950	4,391	103	450
5,000 to-à 6,000.....	633	3,428	25,865	142,963	511	2,778	25	136
6,000 to-à 7,000.....	1,125	7,325	34,918	226,974	1,470	9,429	447	2,880
7,000 to-à 8,000.....	914	6,971	40,004	300,569	1,512	11,523	593	4,402
8,000 to-à 9,000.....	1,952	16,718	48,696	414,852	1,825	15,571	288	2,435
9,000 to-à 10,000.....	1,815	17,177	51,858	493,160	3,424	32,612	124	1,166
10,000 to-à 12,500.....	4,724	52,855	145,378	1,637,349	6,865	76,948	594	6,804
12,500 to-à 15,000.....	5,681	78,781	138,346	1,901,832	6,995	95,814	165	2,283
15,000 to-à 17,500.....	5,394	87,290	141,533	2,297,680	7,554	122,293	128	2,093
17,500 to-à 20,000.....	3,633	67,816	150,207	2,821,724	7,949	150,159	562	10,380
20,000 to-à 25,000.....	5,713	129,104	317,059	7,135,101	16,968	381,773	575	13,020
25,000 to-à 30,000.....	4,801	131,546	309,726	8,495,035	14,297	393,710	482	13,425
30,000 to-à 35,000.....	1,669	53,803	237,753	7,686,374	11,527	370,685	293	9,691
35,000 to-à 40,000.....	1,121	41,701	160,116	5,975,980	6,046	225,386	352	13,146
40,000 and over-et plus.....	1,917	99,427	294,190	17,024,514	13,452	807,872	207	10,513
TOTAL.....	42,336	795,617	2,172,928	56,634,787	103,354	2,698,931	5,345	92,544

TAXED AS MARRIED-FEMALES - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-FEMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUFS OU DIVORCÉS		UNSTATED NON INDIQUÉ	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
Under		\$		\$		\$		\$
Moins de \$ 3,000.....	17,777	12,340	14,437	12,785	30,973	32,236	448	416
3,000 to-à 4,000.....	1,163	3,956	2,499	8,613	7,403	25,616	163	580
4,000 to-à 5,000.....	1,569	7,115	3,204	14,550	7,055	31,657		
5,000 to-à 6,000.....	1,514	8,495	2,218	12,556	7,604	41,754		
6,000 to-à 7,000.....	2,568	17,014	5,956	38,803	9,119	59,294		
7,000 to-à 8,000.....	3,151	23,221	6,436	48,196	11,596	87,122		
8,000 to-à 9,000.....	2,977	25,481	4,767	41,077	9,770	83,230	18	151
9,000 to-à 10,000.....	2,981	28,331	6,223	59,299	13,156	125,315	65	612
10,000 to-à 12,500.....	6,686	75,061	16,560	187,792	30,081	337,403		
12,500 to-à 15,000.....	5,830	79,778	14,118	192,920	31,512	432,076	57	826
15,000 to-à 17,500.....	7,525	122,717	13,121	213,381	33,044	536,381	199	3,379
17,500 to-à 20,000.....	5,201	97,376	11,946	223,909	27,157	508,016	372	6,767
20,000 to-à 25,000.....	6,436	142,666	12,293	273,770	39,806	884,540	148	3,411
25,000 to-à 30,000.....	2,382	65,189	10,559	288,325	23,134	633,289	196	5,682
30,000 to-à 35,000.....	1,170	37,827	4,430	143,308	11,454	367,374		
35,000 to-à 40,000.....	638	23,482	1,940	72,166	5,995	222,849	81	3,158
40,000 and over-et plus.....	548	25,612	1,875	108,567	8,472	468,145	65	3,309
TOTAL.....	70,116	795,661	132,582	1,940,015	307,331	4,876,296	1,832	28,407

TABLE 7

## ALL RETURNS BY PROVINCE AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

		NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	\$
Moins de	\$2,000.....								
\$2,000 to-à	3,000.....								
3,000 to-à	4,000.....	897	3,486	258	22	283	1,102	42	1
4,000 to-à	5,000.....	7,855	35,490	4,839	170	1,862	8,527	1,213	39
Under									
Moins de	\$5,000.....	8,752	38,976	5,097	192	2,145	9,629	1,256	40
\$5,000 to-à	6,000.....	11,011	60,691	15,852	897	2,676	14,705	3,779	178
6,000 to-à	7,000.....	10,912	71,000	24,122	2,392	2,591	16,876	5,706	514
7,000 to-à	8,000.....	11,653	87,644	32,563	4,387	2,874	21,531	8,043	1,003
8,000 to-à	9,000.....	11,092	94,187	37,854	5,985	3,320	28,125	11,208	1,625
9,000 to-à	10,000.....	11,596	110,154	46,165	7,972	3,064	29,004	12,626	2,058
5,000 to-à	10,000.....	56,264	423,675	156,557	21,633	14,525	110,242	41,363	5,379
10,000 to-à	11,000.....	10,093	105,638	47,105	8,619	2,618	27,543	12,804	2,246
11,000 to-à	12,000.....	8,618	98,911	46,950	9,239	2,413	27,676	13,161	2,395
12,000 to-à	13,000.....	10,171	127,138	62,249	12,781	2,352	29,271	14,551	2,771
13,000 to-à	14,000.....	8,344	112,819	59,556	12,836	2,583	34,830	17,638	3,478
14,000 to-à	15,000.....	8,230	119,497	63,633	14,022	1,959	28,393	16,002	3,369
10,000 to-à	15,000.....	45,456	564,003	279,492	57,497	11,925	147,713	74,156	14,259
15,000 to-à	16,000.....	8,529	131,939	71,300	16,117	2,320	35,877	19,580	4,162
16,000 to-à	17,000.....	7,979	131,264	72,248	16,730	1,933	31,924	18,525	4,096
17,000 to-à	18,000.....	6,509	113,637	65,868	15,762	1,544	26,979	15,914	3,570
18,000 to-à	19,000.....	5,800	107,337	64,178	15,663	1,426	26,383	15,755	3,507
19,000 to-à	20,000.....	4,970	96,906	57,714	14,245	1,039	20,277	12,025	2,769
15,000 to-à	20,000.....	33,787	581,082	331,307	78,517	8,262	141,440	81,800	18,105
20,000 to-à	22,500.....	12,021	254,474	158,884	40,580	2,534	53,681	33,435	7,887
22,500 to-à	25,000.....	11,710	277,876	179,738	47,728	2,250	53,372	34,673	8,517
25,000 to-à	27,500.....	8,594	225,529	149,567	41,065	2,016	53,071	34,352	8,695
27,500 to-à	30,000.....	9,662	277,106	187,680	53,657	1,547	44,480	29,846	7,822
20,000 to-à	30,000.....	41,987	1,034,986	675,868	183,030	8,347	204,604	132,306	32,920
30,000 to-à	40,000.....	15,464	526,090	371,489	111,962	2,777	93,857	64,663	17,501
40,000 to-à	50,000.....	4,358	191,127	141,443	45,448	846	37,318	26,884	7,562
50,000 and over-et plus.....		3,245	249,856	197,073	76,129	823	61,196	47,674	14,934
GRAND TOTAL									
TOTAL GLOBAL.....		209,313	3,609,794	2,158,327	574,410	49,650	805,998	470,103	110,699
<b>All Returns</b> <b>Toutes les déclarations</b>									
Under									
Moins de	\$1,000.....	47,851	5,295			6,801	669		
\$1,000 to-à	2,000.....	11,554	17,339			2,632	4,081		
2,000 to-à	4,000.....	22,544	68,249	269	22	5,878	18,002	47	1
4,000 to-à	6,000.....	27,519	138,440	20,762	1,067	6,636	33,557	5,034	217
6,000 to-à	8,000.....	27,357	191,458	56,799	6,779	6,557	45,945	13,787	1,518
8,000 to-à	10,000.....	24,420	220,017	84,144	13,957	6,801	60,815	23,909	3,683
10,000 to-à	15,000.....	46,352	574,019	279,860	57,497	12,078	149,531	74,385	14,259
15,000 to-à	20,000.....	33,871	582,499	331,625	78,517	8,316	142,352	82,021	18,105
20,000 to-à	25,000.....	23,776	533,367	338,988	88,308	4,815	107,753	68,387	16,404
25,000 to-à	30,000.....	18,373	505,722	337,553	94,722	3,581	98,046	64,345	16,517
30,000 to-à	40,000.....	15,492	527,077	371,862	111,962	2,802	94,696	65,098	17,501
40,000 to-à	50,000.....	4,368	191,568	141,579	45,448	853	37,634	27,066	7,562
50,000 and over-et plus.....		3,258	251,040	197,217	76,129	828	61,597	47,939	14,934
TOTAL.....		306,735	3,806,090	2,160,659	574,410	68,578	853,339	472,018	110,699

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

		NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>									
			\$	\$	\$		\$	\$	\$
Under Moins de	\$2,000.....								
2,000 to-à	3,000.....								
3,000 to-à	4,000.....	94	356	114	9	1,129	4,410	182	6
4,000 to-à	5,000.....	46	210	115	14	9,132	41,429	5,861	197
Under Moins de	\$5,000.....	141	568	231	23	10,261	45,840	6,042	203
5,000 to-à	6,000.....	1,509	8,822	3,138	203	11,448	63,513	16,245	820
6,000 to-à	7,000.....	9,229	60,122	23,226	2,372	13,037	84,343	27,858	2,520
7,000 to-à	8,000.....	12,697	95,244	40,548	5,538	15,327	115,002	41,159	5,236
8,000 to-à	9,000.....	12,406	105,332	48,588	7,766	12,618	107,038	41,931	6,383
9,000 to-à	10,000.....	13,301	126,177	60,205	10,490	13,334	126,830	54,308	9,148
10,000 to-à	10,000.....	49,142	395,696	175,704	26,369	65,764	496,726	181,501	24,107
11,000 to-à	11,000.....	12,817	134,584	67,233	12,575	15,561	162,855	74,022	13,223
12,000 to-à	12,000.....	14,187	163,134	81,695	15,870	15,196	174,451	82,286	15,655
13,000 to-à	13,000.....	15,959	199,536	102,392	20,866	13,962	174,611	84,944	16,794
14,000 to-à	14,000.....	16,097	217,183	113,979	23,900	12,889	173,794	87,241	17,834
15,000 to-à	15,000.....	15,227	220,995	122,168	26,807	10,935	158,300	86,320	18,604
16,000 to-à	16,000.....	13,807	214,187	119,718	26,660	11,436	177,461	99,320	22,073
17,000 to-à	17,000.....	12,544	207,185	118,523	27,214	10,498	172,907	99,820	22,736
18,000 to-à	18,000.....	11,629	203,527	118,928	28,054	8,480	148,358	84,371	19,557
19,000 to-à	19,000.....	10,102	187,203	108,878	25,853	7,728	142,786	86,246	20,513
20,000 to-à	20,000.....	9,866	192,143	116,826	28,453	8,604	167,160	99,056	23,848
21,000 to-à	20,000.....	57,948	1,004,244	582,873	136,234	46,746	808,673	468,812	108,727
22,000 to-à	22,500.....	25,110	532,827	333,551	82,955	14,931	315,723	196,927	48,480
23,000 to-à	25,000.....	21,746	516,020	334,539	86,821	14,422	341,323	218,176	55,882
24,000 to-à	27,500.....	18,853	494,714	328,404	88,096	13,254	347,387	226,724	59,417
25,000 to-à	30,000.....	15,672	448,634	304,385	83,937	13,040	373,580	252,134	68,694
26,000 to-à	30,000.....	81,381	1,992,195	1,300,879	341,809	55,647	1,378,014	893,961	232,474
27,000 to-à	40,000.....	28,959	984,787	690,125	200,018	24,128	814,359	565,833	163,062
28,000 to-à	50,000.....	8,228	363,680	268,376	81,681	6,632	291,376	213,356	64,096
29,000 and over-et plus.....		8,020	652,573	512,267	175,605	5,177	419,858	333,219	112,783
GRAND TOTAL TOTAL GLOBAL.....		308,106	6,329,175	4,017,921	1,061,758	282,898	5,098,856	3,077,536	787,562
<b>Non-Taxable Returns</b> <b>Toutes les déclarations</b>									
Under Moins de	\$1,000.....	60,270	8,288			53,594	3,726		
1,000 to-à	2,000.....	16,440	23,809	2		15,762	23,767		
2,000 to-à	4,000.....	33,830	103,437	422	9	29,713	90,666	185	6
3,000 to-à	6,000.....	40,577	202,862	28,596	217	30,934	155,592	22,478	1,017
4,000 to-à	8,000.....	41,176	287,072	76,814	7,909	33,554	234,627	69,346	7,756
5,000 to-à	10,000.....	35,849	321,800	118,323	18,256	28,748	258,815	96,944	15,531
6,000 to-à	15,000.....	80,943	1,011,633	499,000	100,019	69,796	858,255	415,899	82,110
7,000 to-à	20,000.....	58,697	1,017,025	585,803	136,234	47,038	813,680	470,175	108,727
8,000 to-à	25,000.....	47,164	1,055,721	670,824	169,776	29,534	661,100	416,587	104,362
9,000 to-à	30,000.....	34,698	948,024	635,051	172,033	26,468	725,725	480,911	128,111
10,000 to-à	40,000.....	29,127	990,548	693,521	200,018	24,330	821,106	567,778	163,062
11,000 to-à	50,000.....	8,320	367,748	270,826	81,681	6,690	293,975	214,792	64,096
12,000 and over-et plus.....		8,098	661,864	516,304	175,605	5,216	424,942	334,760	112,783
TOTAL.....		495,189	6,999,832	4,095,487	1,061,758	401,377	5,365,975	3,089,855	787,562

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TABLE 7 (CONTINUED)

## ALL RETURNS BY PROVINCE AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC QUÉBEC				ONTARIO			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	
Moins de	\$2,000 .....					937	806	805	
\$2,000 to-à	3,000 .....					252	627	627	
3,000 to-à	4,000 .....	415	1,568	798	64	226	776	766	10
4,000 to-à	5,000 .....	704	3,014	241	1	797	3,704	1,677	18
Under									
Moins de	\$5,000 .....	1,119	4,582	1,039	64	2,212	5,913	3,875	34
\$5,000 to-à	6,000 .....	11,240	65,782	23,139	329	9,441	54,723	19,490	95
6,000 to-à	7,000 .....	79,696	522,386	199,683	7,506	85,777	562,294	213,737	18,76
7,000 to-à	8,000 .....	88,737	665,954	285,140	18,771	118,585	888,309	370,461	45,06
8,000 to-à	9,000 .....	96,601	820,510	381,247	32,360	129,273	1,101,080	488,445	70,36
9,000 to-à	10,000 .....	110,638	1,051,842	501,746	48,571	148,234	1,407,479	654,340	104,27
5,000 to-à	10,000 .....	386,912	3,126,474	1,390,956	107,536	491,310	4,013,884	1,746,473	239,45
10,000 to-à	11,000 .....	101,410	1,065,695	536,706	57,664	154,856	1,625,089	780,389	134,23
11,000 to-à	12,000 .....	114,516	1,315,998	668,403	76,156	164,509	1,890,779	943,078	171,57
12,000 to-à	13,000 .....	110,075	1,376,970	737,811	90,033	157,556	1,968,361	1,026,765	196,80
13,000 to-à	14,000 .....	111,391	1,503,183	826,298	105,425	159,324	2,150,351	1,173,495	236,25
14,000 to-à	15,000 .....	110,886	1,609,705	909,466	120,368	169,370	2,456,521	1,405,079	294,72
10,000 to-à	15,000 .....	548,278	6,871,552	3,678,683	449,646	805,615	10,091,100	5,328,806	1,033,60
15,000 to-à	16,000 .....	105,214	1,629,580	948,052	130,355	157,259	2,436,312	1,401,914	297,94
16,000 to-à	17,000 .....	105,392	1,738,705	1,021,581	143,544	157,715	2,602,215	1,549,111	340,26
17,000 to-à	18,000 .....	94,176	1,646,102	997,539	144,721	143,680	2,513,718	1,523,027	340,56
18,000 to-à	19,000 .....	91,809	1,696,520	1,032,650	152,264	141,388	2,617,186	1,618,579	369,19
19,000 to-à	20,000 .....	83,032	1,618,456	1,007,255	152,051	135,586	2,644,542	1,654,830	382,64
15,000 to-à	20,000 .....	479,623	8,329,363	5,007,078	722,935	735,628	12,813,973	7,747,462	1,730,61
20,000 to-à	22,500 .....	200,617	4,260,446	2,700,791	420,080	307,974	6,543,374	4,251,515	1,013,35
22,500 to-à	25,000 .....	171,970	4,080,817	2,687,346	436,806	278,249	6,603,855	4,419,464	1,090,10
25,000 to-à	27,500 .....	148,048	3,881,864	2,609,920	440,007	253,198	6,639,173	4,538,338	1,156,08
27,500 to-à	30,000 .....	124,450	3,572,702	2,439,751	424,689	202,072	5,795,142	4,012,673	1,052,54
20,000 to-à	30,000 .....	645,085	15,795,829	10,437,808	1,721,582	1,041,493	25,581,543	17,221,990	4,312,09
30,000 to-à	40,000 .....	273,187	9,311,410	6,601,187	1,228,745	482,856	16,508,788	11,910,812	3,310,11
40,000 to-à	50,000 .....	94,879	4,187,736	3,087,112	624,622	176,908	7,817,349	5,870,870	1,727,25
50,000 and over-et plus .....		80,500	6,163,149	4,799,736	1,157,154	172,447	15,017,440	11,620,586	4,072,11
GRAND TOTAL TOTAL GLOBAL .....		2,509,583	53,790,094	35,003,599	6,012,284	3,908,469	91,849,991	61,450,874	16,425,60
<b>All Returns</b> <b>Toutes les déclarations</b>									
Under									
Moins de	\$1,000 .....	419,619	15,721	3		466,617	48,446	606	
\$1,000 to-à	2,000 .....	110,688	164,523	181		164,758	246,201	1,154	
2,000 to-à	4,000 .....	231,609	702,031	3,006	64	360,114	1,076,142	5,168	15
4,000 to-à	6,000 .....	276,191	1,377,818	184,040	330	381,083	1,907,243	255,781	1,18
6,000 to-à	8,000 .....	286,021	1,994,420	557,360	26,277	388,281	2,714,212	742,522	63,82
8,000 to-à	10,000 .....	273,122	2,458,964	950,021	80,930	375,807	3,377,379	1,249,884	174,64
10,000 to-à	15,000 .....	593,047	7,389,843	3,763,101	449,646	859,005	10,705,419	5,403,425	1,033,60
15,000 to-à	20,000 .....	487,068	8,456,443	5,043,155	722,935	742,787	12,937,071	7,784,070	1,730,61
20,000 to-à	25,000 .....	376,177	8,421,398	5,417,324	856,886	590,593	13,244,986	8,712,747	2,103,45
25,000 to-à	30,000 .....	275,697	7,541,661	5,078,002	864,696	458,301	12,516,718	8,594,322	2,208,63
30,000 to-à	40,000 .....	276,561	9,427,317	6,635,765	1,228,745	486,572	16,636,922	11,995,203	3,310,11
40,000 to-à	50,000 .....	96,279	4,249,154	3,109,886	624,622	178,759	7,899,580	5,930,123	1,727,25
50,000 and over-et plus .....		81,242	6,225,561	4,823,446	1,157,154	174,638	15,217,453	11,713,300	4,072,11
TOTAL .....		3,783,321	58,424,853	35,565,290	6,012,284	5,627,315	98,430,881	62,388,305	16,425,60

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de		\$	\$	\$		\$	\$	\$
\$2,000 to-\$2,000.....								
\$2,000 to-\$3,000.....								
\$3,000 to-\$4,000.....	16	60	22	1	246	967	29	1
\$4,000 to-\$5,000.....	145	647	78		496	2,156	161	4
Under Moins de								
\$5,000 to-\$5,000.....	161	708	100	2	742	3,124	190	5
\$5,000 to-\$6,000.....	1,432	8,235	2,707	93	1,427	8,223	2,712	67
\$6,000 to-\$7,000.....	9,002	58,684	22,129	2,000	9,858	64,431	23,885	823
\$7,000 to-\$8,000.....	13,784	103,441	43,452	5,675	12,122	91,041	36,691	2,739
\$8,000 to-\$9,000.....	15,317	130,796	59,659	9,142	14,398	122,000	53,998	6,036
\$9,000 to-\$10,000.....	17,850	169,389	75,961	12,272	15,095	143,710	65,282	8,726
\$10,000 to-\$10,000.....	57,385	470,545	203,907	29,183	52,900	429,404	182,567	18,392
\$10,000 to-\$11,000.....	20,125	210,946	101,323	18,237	15,686	164,429	77,902	11,549
\$11,000 to-\$12,000.....	20,777	238,958	118,913	22,589	14,885	171,364	84,730	14,053
\$12,000 to-\$13,000.....	18,347	229,033	116,390	22,832	16,376	204,881	107,073	19,148
\$13,000 to-\$14,000.....	19,542	264,101	142,234	29,631	15,354	207,037	111,403	21,259
\$14,000 to-\$15,000.....	19,727	286,266	159,593	34,499	13,990	203,183	112,152	21,882
\$15,000 to-\$15,000.....	98,518	1,229,304	638,452	127,787	76,291	950,893	493,261	87,891
\$15,000 to-\$16,000.....	18,286	282,852	158,740	34,953	16,605	257,303	145,094	29,817
\$16,000 to-\$17,000.....	16,889	279,132	162,709	36,872	13,761	227,133	132,821	28,994
\$17,000 to-\$18,000.....	16,759	293,229	173,762	39,915	14,052	245,623	143,737	30,733
\$18,000 to-\$19,000.....	13,609	251,726	154,499	36,334	13,834	255,866	154,979	34,388
\$19,000 to-\$20,000.....	15,552	303,759	185,664	44,193	14,398	280,639	172,701	38,324
\$20,000 to-\$20,000.....	81,095	1,410,697	835,374	192,267	72,650	1,266,565	749,332	162,256
\$20,000 to-\$22,500.....	35,070	743,937	477,495	117,424	31,728	674,738	433,810	101,556
\$22,500 to-\$25,000.....	29,044	689,886	448,223	113,553	27,155	645,225	428,421	105,203
\$25,000 to-\$27,500.....	24,393	638,245	427,627	112,741	22,337	585,948	396,419	98,626
\$27,500 to-\$30,000.....	18,835	540,861	367,501	98,226	17,691	508,701	351,507	90,984
\$30,000 to-\$30,000.....	107,342	2,612,929	1,720,846	441,944	98,911	2,414,612	1,610,157	396,370
\$30,000 to-\$40,000.....	46,121	1,580,916	1,112,899	317,891	45,222	1,553,879	1,115,025	303,495
\$40,000 to-\$50,000.....	14,542	644,095	475,170	143,573	18,458	820,372	620,269	176,395
\$50,000 and over-et plus.....	13,557	1,051,845	794,428	295,999	17,897	1,365,537	1,058,167	364,664
GRAND TOTAL TOTAL GLOBAL.....	418,721	9,001,040	5,781,177	1,548,644	383,071	8,804,386	5,828,967	1,509,468
<b>Non-Taxable Returns</b> <b>Toutes les déclarations</b>								
Under Moins de								
\$1,000 to-\$1,000.....	68,896	22,197			54,245	27,361		
\$1,000 to-\$2,000.....	24,568	37,137	34		18,393	27,222		
\$2,000 to-\$4,000.....	57,710	176,200	387	1	31,761	96,182	264	1
\$4,000 to-\$6,000.....	66,857	336,695	35,478	94	41,620	208,979	27,301	71
\$6,000 to-\$8,000.....	56,544	394,334	92,778	7,675	43,304	302,097	80,577	3,563
\$8,000 to-\$10,000.....	48,649	436,985	151,753	21,414	41,116	369,376	132,718	14,762
\$10,000 to-\$15,000.....	109,761	1,360,183	660,126	127,787	86,417	1,069,877	516,109	87,891
\$15,000 to-\$20,000.....	82,259	1,430,720	841,687	192,267	73,781	1,285,659	755,702	162,256
\$20,000 to-\$25,000.....	65,009	1,453,701	932,640	230,976	59,425	1,332,026	868,213	206,760
\$25,000 to-\$30,000.....	43,743	1,193,317	801,885	210,967	40,354	1,103,538	753,240	189,610
\$30,000 to-\$40,000.....	46,723	1,601,646	1,124,003	317,891	45,561	1,565,684	1,122,754	303,495
\$40,000 to-\$50,000.....	14,866	658,554	486,087	143,573	18,621	827,637	625,643	176,395
\$50,000 and over-et plus.....	13,810	1,069,525	804,503	295,999	18,082	1,380,287	1,067,554	364,664
TOTAL.....	699,395	10,126,799	5,931,360	1,548,644	572,680	9,541,202	5,950,075	1,509,468

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TABLE 7 (CONTINUED)

## ALL RETURNS BY PROVINCE AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

		ALBERTA				BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	
Moins de	\$2,000.....	12	23	23	1				
	\$2,000 to-à 3,000.....	12	30	30		23	65	48	
	3,000 to-à 4,000.....	16	53	49	4	11	34	32	
	4,000 to-à 5,000.....	320	1,338	148	5	320	1,419	521	3
Under									
Moins de	\$5,000.....	360	1,444	249	10	354	1,518	601	4
	\$5,000 to-à 6,000.....	2,935	16,813	7,211	273	4,927	28,644	10,162	23
	6,000 to-à 7,000.....	25,607	166,823	61,796	1,960	24,970	163,219	61,998	4,33
	7,000 to-à 8,000.....	32,645	243,950	99,384	6,075	38,317	288,239	119,792	13,72
	8,000 to-à 9,000.....	30,233	256,739	118,667	10,851	38,204	324,459	147,492	20,68
	9,000 to-à 10,000.....	35,650	338,436	162,079	18,799	43,254	410,697	189,405	28,91
	5,000 to-à 10,000.....	127,070	1,022,761	449,137	37,958	149,672	1,215,258	528,849	67,89
	10,000 to-à 11,000.....	40,577	425,737	212,527	28,595	45,866	479,731	228,976	37,70
	11,000 to-à 12,000.....	36,355	417,684	220,152	33,735	45,035	517,055	256,556	44,87
	12,000 to-à 13,000.....	41,208	514,188	279,649	46,680	45,733	570,465	298,183	55,71
	13,000 to-à 14,000.....	38,438	519,081	292,708	52,291	46,666	629,453	350,216	68,53
	14,000 to-à 15,000.....	42,853	621,101	362,946	69,023	41,262	597,173	342,455	69,53
	10,000 to-à 15,000.....	199,431	2,497,793	1,367,982	230,324	224,562	2,793,877	1,476,386	276,37
	15,000 to-à 16,000.....	39,602	613,219	370,187	73,665	42,788	663,154	381,673	79,06
	16,000 to-à 17,000.....	39,807	657,001	406,120	83,287	41,947	692,787	415,026	87,28
	17,000 to-à 18,000.....	39,510	691,272	437,987	91,789	42,210	738,141	448,287	97,09
	18,000 to-à 19,000.....	33,170	613,004	393,815	83,588	44,869	829,496	516,156	114,04
	19,000 to-à 20,000.....	33,913	661,045	431,919	94,080	44,432	865,374	555,555	125,10
	15,000 to-à 20,000.....	186,002	3,235,541	2,040,028	426,408	216,246	3,788,952	2,316,697	502,60
	20,000 to-à 22,500.....	79,400	1,682,952	1,133,374	253,329	93,742	1,988,788	1,293,830	298,89
	22,500 to-à 25,000.....	68,874	1,634,867	1,130,389	260,857	86,344	2,050,325	1,381,927	331,80
	25,000 to-à 27,500.....	64,811	1,700,815	1,206,832	290,080	82,491	2,165,120	1,484,113	368,10
	27,500 to-à 30,000.....	57,320	1,646,781	1,186,205	294,139	74,160	2,129,086	1,497,451	383,32
	20,000 to-à 30,000.....	270,405	6,665,414	4,656,799	1,098,405	336,737	8,333,319	5,657,322	1,382,12
	30,000 to-à 40,000.....	144,878	4,993,554	3,714,305	974,244	186,821	6,396,252	4,634,369	1,253,26
	40,000 to-à 50,000.....	64,821	2,865,999	2,215,841	623,540	66,888	2,950,836	2,222,931	642,16
	50,000 and over-et plus.....	67,434	5,896,185	4,500,109	1,567,298	59,728	4,963,773	3,732,674	1,301,40
GRAND TOTAL									
TOTAL GLOBAL.....		1,060,401	27,178,689	18,944,449	4,958,187	1,241,008	30,443,784	20,569,829	5,425,87
<b>All Returns</b> <b>Toutes les déclarations</b>									
Under									
Moins de	\$1,000.....	105,527	51,633			138,838	68,343	93	
	\$1,000 to-à 2,000.....	40,725	61,247	180	1	43,546	64,839	180	
	2,000 to-à 4,000.....	67,639	206,460	562	4	102,537	310,971	2,112	
	4,000 to-à 6,000.....	86,685	436,762	65,564	278	119,546	600,574	80,498	27
	6,000 to-à 8,000.....	92,918	648,876	195,463	8,035	118,457	830,045	228,630	18,05
	8,000 to-à 10,000.....	83,566	751,219	302,074	29,650	113,172	1,017,132	372,204	49,60
	10,000 to-à 15,000.....	214,304	2,671,577	1,401,059	230,324	244,289	3,023,625	1,509,261	276,37
	15,000 to-à 20,000.....	188,216	3,273,584	2,053,077	426,408	219,914	3,851,804	2,330,916	502,60
	20,000 to-à 25,000.....	150,022	3,356,873	2,279,768	514,186	181,476	4,069,987	2,688,763	630,69
	25,000 to-à 30,000.....	123,244	3,377,695	2,408,645	584,219	157,479	4,316,700	2,991,868	751,43
	30,000 to-à 40,000.....	146,089	5,036,003	3,742,782	974,244	187,901	6,433,446	4,655,829	1,253,26
	40,000 to-à 50,000.....	65,481	2,895,310	2,237,345	623,540	67,472	2,976,905	2,238,560	642,16
	50,000 and over-et plus.....	68,499	5,994,202	4,551,175	1,567,298	60,576	5,034,960	3,765,891	1,301,40
TOTAL.....		1,432,915	28,658,173	19,237,693	4,958,187	1,755,203	32,462,645	20,864,805	5,425,87

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>axable Returns</b> <b>éclarations imposables</b>								
nder		\$	\$	\$		\$	\$	\$
oins de \$2,000.....								
2,000 to-à 3,000.....					12	29	16	1
3,000 to-à 4,000.....	29	113	5		56	212	17	1
4,000 to-à 5,000.....	276	1,254	178	5	566	2,559	340	9
der								
oins de \$5,000.....	309	1,376	189	5	634	2,800	373	10
5,000 to-à 6,000.....	323	1,784	438	19	692	3,799	958	37
6,000 to-à 7,000.....	372	2,413	807	61	618	4,021	1,370	105
7,000 to-à 8,000.....	399	2,991	1,145	131	590	4,451	1,707	196
8,000 to-à 9,000.....	382	3,265	1,379	195	656	5,566	2,464	346
9,000 to-à 10,000.....	413	3,924	1,679	254	574	5,453	2,623	421
5,000 to-à 10,000.....	1,889	14,378	5,448	660	3,130	23,290	9,122	1,105
10,000 to-à 11,000.....	347	3,633	1,870	323	535	5,614	2,736	464
11,000 to-à 12,000.....	356	4,095	2,258	418	492	5,647	2,836	515
12,000 to-à 13,000.....	299	3,728	2,025	385	541	6,760	3,595	683
13,000 to-à 14,000.....	351	4,729	2,691	538	499	6,746	3,867	771
14,000 to-à 15,000.....	302	4,390	2,635	545	445	6,448	3,649	748
10,000 to-à 15,000.....	1,655	20,575	11,479	2,209	2,512	31,215	16,683	3,181
5,000 to-à 16,000.....	287	4,460	2,855	614	498	7,687	4,443	927
6,000 to-à 17,000.....	320	5,298	3,317	724	542	8,937	5,230	1,108
7,000 to-à 18,000.....	342	5,991	3,860	851	374	6,554	4,126	913
8,000 to-à 19,000.....	299	5,532	3,616	819	421	7,785	4,945	1,113
9,000 to-à 20,000.....	357	6,955	4,613	1,061	536	10,491	7,041	1,633
5,000 to-à 20,000.....	1,605	28,236	18,261	4,069	2,371	41,455	25,785	5,694
10,000 to-à 22,500.....	724	15,377	10,648	2,530	1,114	23,669	15,736	3,688
12,500 to-à 25,000.....	674	16,003	11,277	2,751	1,003	23,879	16,279	3,964
15,000 to-à 27,500.....	671	17,619	12,669	3,203	1,078	28,272	19,470	4,864
17,500 to-à 30,000.....	606	17,398	12,532	3,255	1,114	32,112	23,084	6,065
10,000 to-à 30,000.....	2,675	66,398	47,125	11,739	4,309	107,933	74,569	18,581
10,000 to-à 40,000.....	1,787	61,941	46,183	12,703	3,115	108,089	79,859	22,337
10,000 to-à 50,000.....	761	33,570	25,639	7,492	1,513	67,071	51,212	15,552
10,000 and over-et plus.....	426	28,334	22,218	6,687	920	61,559	47,501	16,735
GRAND TOTAL TOTAL GLOBAL.....	11,107	254,807	176,542	45,564	18,504	443,410	305,103	83,195
<b>al Returns</b> <b>utes les déclarations</b>								
nder								
oins de \$1,000.....	996	127			3,046	652		
1,000 to-à 2,000.....	523	786			1,371	2,078		
2,000 to-à 4,000.....	791	2,341	11		2,080	6,216	35	1
4,000 to-à 6,000.....	868	4,328	657	24	1,621	8,102	1,304	46
6,000 to-à 8,000.....	897	6,272	1,967	192	1,565	10,933	3,082	301
8,000 to-à 10,000.....	828	7,473	3,064	450	1,281	11,464	5,098	767
10,000 to-à 15,000.....	1,696	21,053	11,512	2,209	2,547	31,607	16,717	3,181
15,000 to-à 20,000.....	1,626	28,597	18,314	4,069	2,378	41,572	25,817	5,694
20,000 to-à 25,000.....	1,427	32,011	22,002	5,281	2,119	47,595	32,032	7,652
25,000 to-à 30,000.....	1,282	35,152	25,200	6,458	2,196	60,494	42,634	10,929
30,000 to-à 40,000.....	1,789	62,006	46,236	12,703	3,117	108,159	79,907	22,337
40,000 to-à 50,000.....	766	33,776	25,749	7,492	1,518	67,285	51,394	15,552
50,000 and over-et plus.....	434	28,885	22,691	6,687	922	61,675	47,554	16,735
TOTAL.....	13,923	262,550	177,404	45,564	25,761	457,832	305,573	83,195

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 8

## ALL RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ILE DU PRINCE-ÉDOUARD			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	112,089	1,782,973	1,067,317	285,872	22,338	286,945	160,416	37,895
Employees of Institutions.....	19,537	293,790	176,840	47,330	4,419	61,931	35,176	8,488
Teachers and Professors.....	9,831	257,343	177,563	51,965	870	23,641	15,508	4,334
Federal Employees.....	9,872	224,340	145,819	42,210	2,534	57,971	37,273	10,267
Provincial Employees.....	14,787	260,086	155,352	42,059	6,513	112,295	67,296	16,921
Municipal Employees.....	6,703	90,492	47,793	11,640	555	7,419	4,169	1,017
Armed Forces.....	1,110	24,378	15,892	4,359	1,040	24,832	15,998	4,208
Unclassified Employees.....	10,304	67,515	28,681	6,395	3,528	23,836	9,923	1,963
Total Employees.....	184,233	3,000,916	1,815,257	491,830	41,792	598,870	345,758	85,084
Farmers.....	280	2,657	1,032	210	2,437	27,798	13,992	2,160
Fishermen.....	13,515	117,264	44,615	8,104	2,160	27,700	15,364	2,617
Total Farmers and Fishermen.....	13,795	119,920	45,647	8,314	4,597	55,498	29,356	4,777
Accountants.....	100	4,189	2,979	1,062	30	1,333	852	276
Medical Doctors and Surgeons..	370	30,824	24,859	10,776	128	8,536	6,112	2,516
Dentists.....	103	6,100	4,714	1,874	18	1,071	821	307
Lawyers and Notaries.....	170	9,350	6,964	2,818	50	2,279	1,597	538
Engineers and Architects.....								
Entertainers and Artists.....	280	1,231	204	44	66	389	126	21
Other Professionals.....	179	2,375	1,319	400	100	1,591	966	259
Total Professionals.....	1,201	54,175	41,122	17,008	399	15,230	10,491	3,920
Salesmen.....	421	6,085	3,378	950	112	2,171	1,279	395
Forestry Operators.....	73	935	512	139	10	97	32	6
Manufacturers.....	154	1,528	667	132	59	603	249	38
Construction.....	792	9,117	4,232	1,008	350	3,857	1,632	350
Public Utilities.....	1,304	15,269	7,386	1,835	358	3,883	1,904	392
Wholesale Traders.....	146	2,315	1,305	388	34	1,064	682	199
Retail Traders.....	2,965	30,337	14,711	3,759	647	7,278	3,919	909
Insurance Agency Operators....								
Real Estate Agency Operators...	10	620	351	109				
Other Finance.....								
Recreational Services Operators..	47	387	213	63	49	441	168	36
Business Services Operators.....	70	601	227	44				
Other Service Operators.....	1,748	17,774	9,081	2,429	725	6,642	3,256	750
Other Business Proprietors.....	12	224	121	32	20	251	156	37
Total Business Proprietors.....	7,321	79,258	38,864	9,955	2,268	24,450	12,214	2,784
Investors.....	8,908	120,323	77,249	18,944	3,939	63,471	40,246	7,551
Property Owners.....	576	8,357	4,942	1,476	295	3,504	1,922	494
Total Investment.....	9,484	128,681	82,190	20,419	4,234	66,975	42,169	8,045
Pensioners.....	17,229	146,557	38,236	8,570	4,676	46,284	14,705	3,055
Unclassified.....	73,051	270,499	95,966	17,363	10,500	43,861	16,046	2,639
GRAND TOTAL.....	306,735	3,806,090	2,160,659	574,410	68,578	853,339	472,018	110,699

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
189,905	2,928,305	1,755,926	458,644	158,733	2,469,195	1,467,988	379,486	..... Employés d'entreprises
27,128	397,969	228,328	57,671	23,169	356,826	210,207	53,493	..... Employés d'institutions
8,327	227,818	150,941	43,485	5,181	149,984	99,343	28,637	..... Instituteurs et professeurs
21,877	512,485	334,040	94,288	10,185	242,859	157,910	44,292	..... Employés fédéraux
20,980	384,050	231,886	61,455	25,758	528,455	330,591	90,992	..... Employés provinciaux
18,777	385,641	244,029	66,545	5,581	98,719	60,842	15,809	..... Employés municipaux
11,846	286,584	188,474	52,156	4,612	103,414	64,803	16,939	..... Forces armées
16,251	128,444	56,791	12,144	13,376	92,575	40,585	8,461	..... Employés non classés
315,091	5,251,296	3,190,415	846,388	246,595	4,042,026	2,432,269	638,108	..... Total, employés
2,609	38,607	20,967	4,149	2,175	25,148	12,979	2,292	..... Cultivateurs
8,579	148,455	92,088	22,440	2,931	50,302	31,532	7,884	..... Pêcheurs
11,188	187,062	113,055	26,590	5,106	75,449	44,510	10,176	..... Total, cultivateurs et pêcheurs
224	12,588	9,569	3,719	210	8,135	5,714	1,879	..... Comptables
1,022	81,109	63,662	27,442	684	56,141	44,333	19,425	..... Médecins et chirurgiens
250	15,582	11,733	4,775	140	7,649	5,720	2,199	..... Dentistes
378	20,043	13,636	5,591	394	16,999	11,988	4,359	..... Avocats et notaires
61	1,441	933	281	20	541	353	90	..... Ingénieurs et architectes
451	3,729	1,692	351	213	1,946	1,102	303	..... Artistes, athlètes, etc.
767	11,958	6,878	2,009	517	8,036	4,282	1,162	..... Autres professions
3,150	146,450	108,103	44,167	2,175	99,447	73,493	29,417	..... Total, professions
892	12,585	7,295	2,020	935	11,261	6,350	1,726	..... Vendeurs
412	4,796	2,226	414	770	9,650	4,577	992	..... Exploitants forestiers
512	4,586	2,036	451	356	3,053	1,319	276	..... Fabricants
2,532	29,826	13,932	3,068	1,440	16,469	7,300	1,576	..... Construction
2,417	25,258	11,475	2,518	2,179	24,500	11,613	2,458	..... Services d'utilité publique
231	3,813	2,123	514	201	2,597	1,376	304	..... Commerçants de gros
4,411	55,190	29,805	7,324	3,616	39,051	19,335	4,697	..... Commerçants de détail
16	670	464	146	13	166	103	29	..... Courtiers d'assurance
43	1,154	811	181	13	215	98	24	..... Courtiers en immeubles
30	461	305	79	12	203	155	50	..... Autres entreprises financières
116	1,481	841	235	147	2,164	1,360	399	..... Exploitants, services récréatifs
133	1,514	774	166	93	877	459	116	..... Exploi., services commerciaux
4,125	41,968	21,343	5,351	3,701	37,705	18,150	4,277	..... Exploitants, autres services
108	1,929	1,214	286	54	636	252	148	..... Prop., autres entreprises
15,081	172,647	87,348	20,733	12,595	137,286	66,097	15,348	..... Total, prop. d'entreprises
27,633	517,463	340,552	70,246	21,051	361,785	233,384	46,922	..... Portefeuilleistes
1,630	31,663	19,134	6,537	1,381	18,446	9,938	2,399	..... Propriétaires d'immeubles
29,263	549,125	359,685	76,783	22,432	380,230	243,322	49,321	..... Total, placement
38,343	395,633	128,827	27,435	25,545	274,016	89,963	19,613	..... Pensionnés
82,181	285,033	100,759	17,643	85,994	346,259	133,851	23,853	..... Non classés
495,189	6,999,832	4,095,487	1,061,758	401,377	5,365,975	3,089,855	787,562	..... TOTAL GLOBAL

TABLE 8 (CONTINUED)

## ALL RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC QUÉBEC				ONTARIO			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	1,623,019	28,879,001	18,176,637	3,056,975	2,760,857	52,327,067	33,935,688	9,169,766
Employees of Institutions.....	245,342	4,575,065	2,833,532	469,003	289,194	5,026,527	3,103,351	778,543
Teachers and Professors.....	58,516	1,942,625	1,317,453	256,939	122,974	3,992,429	2,795,784	809,388
Federal Employees.....	75,673	1,720,824	1,129,010	199,877	132,789	3,563,992	2,417,948	681,162
Provincial Employees.....	114,748	2,993,253	2,020,260	372,992	137,524	3,385,535	2,279,010	628,366
Municipal Employees.....	153,309	3,583,176	2,376,679	425,499	214,322	4,273,181	2,726,199	713,571
Armed Forces.....	10,601	219,645	138,681	23,857	25,650	611,297	400,295	108,200
Unclassified Employees.....	152,121	1,952,930	1,100,645	169,702	159,458	1,676,985	914,913	219,017
Total Employees.....	2,433,329	45,866,518	29,092,897	4,974,844	3,842,768	74,857,014	48,573,190	13,108,014
Farmers.....	31,297	426,329	203,597	17,531	66,683	822,496	457,720	94,740
Fishermen.....	2,732	31,202	17,980	2,548	242	4,860	3,445	920
Total Farmers and Fishermen.....	34,029	457,532	221,578	20,080	66,925	827,356	461,165	95,660
Accountants.....	2,584	110,414	72,025	18,838	3,987	191,439	133,928	47,854
Medical Doctors and Surgeons..	8,926	588,164	455,084	115,692	11,285	927,172	724,072	294,949
Dentists.....	2,061	121,615	91,266	22,902	3,558	253,464	198,377	79,875
Lawyers and Notaries.....	4,554	230,343	163,559	42,428	7,140	448,025	329,539	128,652
Engineers and Architects.....	864	41,777	28,965	7,036	1,679	63,477	41,646	15,669
Entertainers and Artists.....	4,357	58,884	33,360	5,759	8,633	91,640	47,705	11,864
Other Professionals.....	7,020	159,296	101,233	20,231	19,137	380,193	238,001	69,878
Total Professionals.....	30,366	1,310,494	945,492	232,885	55,419	2,355,410	1,713,268	648,741
Salesmen.....	7,387	116,029	66,281	11,719	10,695	163,313	95,576	25,376
Forestry Operators.....	3,509	56,906	31,455	4,408	572	6,692	3,766	942
Manufacturers.....	3,372	35,697	16,643	2,366	5,172	58,459	31,232	7,085
Construction.....	11,933	169,174	85,667	12,561	30,257	403,930	214,854	50,262
Public Utilities.....	13,730	158,785	77,888	11,482	18,393	213,075	113,605	25,089
Wholesale Traders.....	2,296	33,807	18,515	2,950	3,291	77,966	48,752	15,593
Retail Traders.....	46,107	627,773	348,802	55,497	50,488	592,356	337,784	82,225
Insurance Agency Operators....	997	25,166	14,702	2,997	509	14,439	9,660	2,969
Real Estate Agency Operators...	154	3,472	2,318	410	700	15,302	11,968	3,903
Other Finance.....	241	4,337	3,186	540	1,898	47,984	37,557	13,655
Recreational Services Operators..	1,021	14,682	7,852	1,276	3,466	51,807	33,099	8,313
Business Services Operators.....	1,608	22,265	12,599	1,938	3,927	46,985	26,758	6,564
Other Service Operators.....	35,750	403,265	208,442	32,316	52,152	568,904	303,864	73,784
Other Business Proprietors.....	1,374	19,604	10,520	1,586	5,436	55,467	34,384	7,682
Total Business Proprietors.....	122,092	1,574,933	838,586	130,327	176,261	2,153,366	1,207,284	298,066
Investors.....	266,854	3,912,734	2,463,474	390,712	534,536	11,255,269	7,535,463	1,630,180
Property Owners.....	37,363	577,440	341,450	64,980	35,207	558,253	338,002	98,473
Total Investment.....	304,217	4,490,174	2,804,924	455,692	569,743	11,813,522	7,873,465	1,728,653
Pensioners.....	247,700	2,384,509	727,416	95,640	363,866	4,316,734	1,659,471	354,828
Unclassified.....	604,201	2,224,663	868,117	91,096	541,638	1,944,166	804,887	166,264
GRAND TOTAL.....	3,783,321	58,424,853	35,565,290	6,012,284	5,627,315	98,430,881	62,388,305	16,425,602

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
278,177	4,651,055	2,868,347	761,911	204,104	3,504,236	2,209,508	576,227	..... Employés d'entreprises
34,926	530,109	304,370	77,276	33,475	590,829	360,624	91,439	..... Employés d'institutions
13,499	409,893	272,587	80,283	14,929	417,328	281,551	80,473	..... Instituteurs et professeurs
16,651	396,334	253,455	71,686	9,099	217,244	142,341	39,196	..... Employés fédéraux
26,699	569,839	364,958	102,266	31,288	757,194	508,662	141,296	..... Employés provinciaux
26,246	537,490	339,226	93,205	17,678	323,561	201,314	52,421	..... Employés municipaux
4,319	103,814	67,066	18,718	1,977	39,403	25,074	6,391	..... Forces armées
14,741	117,066	49,822	10,929	22,533	165,863	70,821	12,881	..... Employés non classés
415,258	7,315,600	4,519,830	1,216,274	335,083	6,015,656	3,799,895	1,000,323	..... Total, employés
31,909	409,859	227,952	42,586	69,062	1,354,258	881,298	198,807	..... Cultivateurs
939	6,256	1,481	277	161	1,486	617	86	..... Pêcheurs
32,848	416,116	229,433	42,863	69,223	1,355,744	881,915	198,893	..... Total, cultivateurs et pêcheurs
605	19,032	13,202	4,419	417	16,979	11,416	3,633	..... Comptables
1,310	94,936	67,474	29,110	1,145	70,226	51,074	20,791	..... Médecins et chirurgiens
220	18,577	12,136	5,755	210	12,707	9,147	3,462	..... Dentistes
812	39,863	28,687	10,456	453	26,227	18,658	7,045	..... Avocats et notaires
215	6,976	5,224	1,535	20	1,069	803	288	..... Ingénieurs et architectes
588	3,361	1,139	206	311	2,928	1,633	354	..... Artistes, athlètes, etc.
1,399	34,425	23,496	7,813	1,543	20,317	11,571	3,002	..... Autres professions
5,147	217,170	151,357	59,295	4,102	150,452	104,302	38,573	..... Total, professions
1,427	23,642	13,487	3,792	1,039	14,783	8,413	2,122	..... Vendeurs
269	2,920	1,532	355	136	1,935	1,391	382	..... Exploitants forestiers
604	7,740	4,293	1,327	237	2,028	1,119	296	..... Fabricants
3,846	42,506	18,915	3,853	4,005	53,337	28,908	6,383	..... Construction
2,552	25,357	12,014	2,499	2,925	37,978	21,436	4,453	..... Services d'utilité publique
433	7,850	5,078	1,162	492	9,798	6,126	1,633	..... Commerçants de gros
5,492	59,994	33,046	8,271	5,220	69,009	40,992	10,469	..... Commerçants de détail
60	1,469	1,008	208	145	3,015	2,043	603	..... Courtiers d'assurance
76	1,171	670	172	63	2,222	1,611	544	..... Courtiers en immeubles
126	2,406	1,541	420	42	10	437	94	..... Autres entreprises financières
453	6,577	3,184	792	183	2,751	1,923	440	..... Exploitants, services récréatifs
362	2,212	1,054	202	161	2,899	1,998	768	..... Explo., services commerciaux
7,838	56,766	27,051	7,574	7,850	69,774	35,936	8,287	..... Exploitants, autres services
247	4,285	2,131	671	318	5,578	3,902	859	..... Prop., autres entreprises
22,355	221,255	111,516	27,505	21,777	260,337	147,822	35,211	..... Total, prop. d'entreprises
66,315	1,047,631	644,082	142,219	58,873	1,214,944	799,783	188,295	..... Portefeuilleistes
4,488	86,974	45,346	12,764	5,326	90,888	51,010	14,222	..... Propriétaires d'immeubles
70,803	1,134,604	689,429	154,983	64,199	1,305,832	850,793	202,517	..... Total, placement
81,848	604,040	141,872	29,226	28,843	323,359	114,927	24,446	..... Pensionnés
69,709	194,371	74,436	14,707	48,414	115,038	42,009	7,383	..... Non classés
699,395	10,126,799	5,931,360	1,548,644	572,680	9,541,202	5,950,075	1,509,468	..... TOTAL GLOBAL

TABLE 8 (CONTINUED)

## ALL RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
	Number <i>Nombre</i>	Total Income Revenu <i>total</i>	Taxable Income Revenu <i>imposable</i>	Total Tax Impôt <i>total</i>	Number <i>Nombre</i>	Total Income Revenu <i>total</i>	Taxable Income Revenu <i>imposable</i>	Total Tax Impôt <i>total</i>
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	730,701	15,644,009	10,761,736	2,888,373	795,209	16,794,152	11,274,607	3,045,205
Employees of Institutions.....	82,341	1,540,977	996,651	238,487	102,304	1,836,756	1,127,331	275,237
Teachers and Professors.....	31,700	892,137	628,592	168,217	39,995	1,233,580	856,844	241,550
Federal Employees.....	23,300	604,150	409,049	106,214	34,283	888,285	600,201	158,939
Provincial Employees.....	66,979	1,426,403	954,196	237,913	63,302	1,569,812	1,046,510	278,312
Municipal Employees.....	64,167	1,453,517	999,445	252,905	42,096	961,798	639,027	166,616
Armed Forces.....	7,641	175,409	113,603	27,064	7,884	193,157	127,216	32,558
Unclassified Employees.....	32,956	385,569	218,560	49,569	49,863	590,819	325,193	75,915
Total Employees.....	1,039,785	22,122,172	15,081,832	3,968,742	1,134,936	24,068,359	15,996,929	4,274,332
Farmers.....	53,478	956,330	622,709	130,139	10,043	133,220	81,736	19,339
Fishermen.....					6,799	107,692	67,868	15,745
Total Farmers and Fishermen.....	53,478	956,330	622,709	130,139	16,842	240,912	149,604	35,084
Accountants.....	1,104	42,917	26,486	9,357	1,393	55,159	37,083	12,356
Medical Doctors and Surgeons..	1,250	107,366	82,233	32,746	4,237	322,792	231,812	97,243
Dentists.....	400	21,942	16,195	5,941	1,295	87,437	61,447	25,582
Lawyers and Notaries.....	737	58,909	40,174	17,216	2,195	125,257	82,765	33,110
Engineers and Architects.....	460	23,668	17,769	6,183	948	33,199	21,912	9,085
Entertainers and Artists.....	1,534	14,002	6,675	1,374	2,004	19,055	8,456	2,578
Other Professionals.....	8,950	179,493	110,189	30,557	8,248	192,542	123,247	37,460
Total Professionals.....	14,432	448,297	299,721	103,376	20,320	835,442	566,722	217,413
Salesmen.....	2,549	44,819	27,930	7,167	3,130	46,347	27,729	7,116
Forestry Operators.....	259	3,925	2,477	652	1,513	22,394	14,317	3,336
Manufacturers.....	1,108	16,465	10,300	1,912	2,044	21,691	10,724	2,249
Construction.....	8,753	119,511	68,734	15,174	12,408	148,931	80,180	18,461
Public Utilities.....	8,354	114,431	68,292	14,923	5,863	79,069	47,734	11,129
Wholesale Traders.....	546	25,838	11,232	5,792	1,263	24,867	17,643	6,318
Retail Traders.....	9,438	113,705	68,596	16,219	13,152	143,986	81,612	19,202
Insurance Agency Operators....	50	1,490	1,298	289	188	3,905	2,231	603
Real Estate Agency Operators...	341	13,960	9,835	2,870	1,040	6,527	8,224	2,439
Other Finance.....	223	10,693	7,960	2,979	755	11,984	11,946	3,901
Recreational Services Operators.	874	16,627	9,610	2,131	648	7,027	6,406	1,884
Business Services Operators....	789	9,424	5,552	1,280	1,035	10,840	6,149	1,374
Other Service Operators.....	14,484	207,670	126,355	32,357	17,975	207,362	117,266	29,890
Other Business Proprietors.....	1,363	55,482	38,234	12,744	1,755	27,280	14,569	3,874
Total Business Proprietors.....	46,579	709,221	428,476	109,321	59,639	715,863	419,001	104,661
Investors.....	109,985	3,216,404	2,239,602	521,269	182,410	3,840,777	2,534,177	531,202
Property Owners.....	11,233	215,239	134,674	38,391	16,450	315,031	193,048	56,730
Total Investment.....	121,218	3,431,642	2,374,277	559,660	198,860	4,155,808	2,727,225	587,932
Pensioners.....	47,660	592,545	244,818	48,044	130,963	1,507,055	578,045	120,273
Unclassified.....	107,214	353,146	157,931	31,739	190,513	892,858	399,550	79,061
GRAND TOTAL.....	1,432,915	28,658,173	19,237,693	4,958,187	1,755,203	32,462,645	20,864,805	5,425,872

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
6,295	126,291	86,963	22,816	10,229	196,504	134,480	37,282	.....Employés d'entreprises
297	3,734	2,127	507	1,559	22,695	12,931	3,080	.....Employés d'institutions
30	721	504	152	200	5,678	3,869	1,140	.....Instituteurs et professeurs
1,413	34,963	24,563	6,623	2,431	61,525	43,383	12,022	.....Employés fédéraux
1,879	46,743	32,380	8,745	3,962	102,025	70,597	19,467	.....Employés provinciaux
248	5,563	4,000	1,078	1,313	19,940	12,309	3,032	.....Employés municipaux
20	353	207	52	335	9,126	6,336	1,665	.....Forces armées
613	7,107	3,525	829	1,025	10,542	5,458	1,417	.....Employés non classés
10,787	225,475	154,269	40,802	21,057	428,033	289,361	79,105	.....Total, employés
17	202	124	33					.....Cultivateurs
				32	174	65	13	.....Pêcheurs
25	230	129	34	36	211	80	16	.....Total, cultivateurs et pêcheurs
11	360	234	49	10	513	310	122	.....Comptables
17	1,231	788	366	30	1,860	1,283	560	.....Médecins et chirurgiens
11	624	458	163					.....Dentistes
20	1,003	661	215	18	960	741	251	.....Avocats et notaires
								.....Ingénieurs et architectes
10	95	43	7	10	79	28	6	.....Artistes, athlètes, etc.
110	1,956	1,200	326	40	594	312	78	.....Autres professions
188	5,355	3,441	1,140	120	4,398	2,969	1,108	.....Total, professions
								.....Vendeurs
								.....Exploitants forestiers
12	132	75	20					.....Fabricants
90	1,150	678	163	57	797	481	118	.....Construction
53	734	500	132	68	870	482	110	.....Services d'utilité publique
								.....Commerçants de gros
93	1,172	733	187	79	1,113	831	225	.....Commerçants de détail
								.....Courtiers d'assurance
								.....Courtiers en immeubles
								.....Autres entreprises financières
14	230	160	46	10	174	110	25	.....Exploitants, services récréatifs
200	2,253	1,365	332	186	2,277	1,445	362	.....Exploiti., services commerciaux
78	858	522	121					.....Exploitants, autres services
								.....Prop., autres entreprises
563	6,752	4,138	1,023	430	5,639	3,603	898	.....Total, prop. d'entreprises
564	14,180	10,769	1,652	409	9,975	6,627	1,407	.....Portefeuellistes
60	838	524	114	36	753	475	148	.....Propriétaires d'immeubles
624	15,018	11,293	1,766	445	10,728	7,102	1,555	.....Total, placement
261	2,759	1,091	240	392	1,837	139	22	.....Pensionnés
1,471	6,849	2,959	534	3,277	6,769	2,149	444	.....Non classés
13,923	262,550	177,404	45,564	25,761	457,832	305,573	83,195	.....TOTAL GLOBAL

TABLE 8A

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD			
	Number <i>Nombre</i>	Total Income Revenu <i>total</i>	Taxable Income Revenu <i>imposable</i>	Total Tax Impôt <i>total</i>	Number <i>Nombre</i>	Total Income Revenu <i>total</i>	Taxable Income Revenu <i>imposable</i>	Total Tax Impôt <i>total</i>
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	95,978	1,742,910	1,067,214	285,872	18,355	275,922	160,359	37,895
Employees of Institutions.....	15,998	284,962	176,837	47,330	3,753	60,085	35,170	8,480
Teachers and Professors.....	9,539	256,568	177,563	51,965	836	23,495	15,507	4,334
Federal Employees.....	8,898	222,097	145,818	42,210	2,310	57,338	37,269	10,267
Provincial Employees.....	12,629	253,263	155,350	42,059	5,795	110,375	67,285	16,921
Municipal Employees.....	5,420	86,680	47,788	11,640	406	7,017	4,169	1,017
Armed Forces.....	1,022	24,213	15,892	4,359	1,030	24,788	15,998	4,208
Unclassified Employees.....	4,876	56,526	28,668	6,395	1,939	20,154	9,907	1,963
Total Employees.....	154,360	2,927,218	1,815,131	491,830	34,428	579,172	345,664	85,084
Farmers.....	154	2,323	1,022	210	1,466	25,081	13,930	2,160
Fishermen.....	9,962	101,619	44,611	8,104	2,013	27,274	15,363	2,617
Total Farmers and Fishermen.....	10,116	103,942	45,634	8,314	3,479	52,355	29,294	4,777
Accountants.....	100	4,163	2,979	1,062	30	1,332	852	276
Medical Doctors and Surgeons..	370	30,800	24,859	10,776	128	8,536	6,112	2,516
Dentists.....	103	6,100	4,714	1,874	18	1,071	821	307
Lawyers and Notaries.....	160	9,198	6,964	2,818	50	2,257	1,597	538
Engineers and Architects.....								
Entertainers and Artists.....	42	425	204	44	36	299	126	21
Other Professionals.....	101	1,992	1,313	400	86	1,566	966	259
Total Professionals.....	877	52,780	41,115	17,008	353	15,090	10,491	3,920
Salesmen.....	257	5,436	3,372	950	94	2,146	1,279	395
Forestry Operators.....	52	880	512	139				
Manufacturers.....	98	1,421	667	132	34	472	249	38
Construction.....	530	8,037	4,199	1,008	251	3,449	1,630	350
Public Utilities.....	921	13,966	7,384	1,835	267	3,505	1,902	392
Wholesale Traders.....	96	2,291	1,305	388	20	859	559	199
Retail Traders.....	1,856	27,449	14,699	3,759	400	6,732	3,897	909
Insurance Agency Operators....								
Real Estate Agency Operators...	10	497	351	109				
Other Finance.....								
Recreational Services Operators..	17	332	213	63	30	360	168	36
Business Services Operators.....	60	587	227	44				
Other Service Operators.....	1,071	16,359	9,081	2,429	426	6,019	3,256	750
Other Business Proprietors.....					10	242	156	37
Total Business Proprietors.....	4,721	72,113	38,812	9,955	1,457	21,973	12,040	2,784
Investors.....	4,286	110,545	75,290	18,944	2,362	57,669	38,745	7,551
Property Owners.....	319	7,873	4,927	1,476	165	3,190	1,869	494
Total Investment.....	4,605	118,419	80,217	20,419	2,527	60,859	40,614	8,045
Pensioners.....	6,927	98,796	38,167	8,570	2,496	36,079	14,683	3,055
Unclassified.....	27,450	231,090	95,880	17,363	4,816	38,323	16,038	2,639
GRAND TOTAL.....	209,313	3,609,794	2,158,327	574,410	49,650	805,998	470,103	110,699

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
142,747	2,746,954	1,736,684	458,644	133,226	2,397,949	1,466,332	379,486	..... Employés d'entreprises
20,761	369,337	225,313	57,671	19,834	345,969	210,105	53,493	..... Employés d'institutions
7,928	226,131	150,804	43,485	5,119	148,248	99,342	28,637	..... Instituteurs et professeurs
19,368	501,000	333,278	94,288	9,751	241,619	157,910	44,292	..... Employés fédéraux
17,705	372,115	231,194	61,455	22,361	519,053	330,591	90,992	..... Employés provinciaux
16,052	373,913	242,316	66,545	4,731	96,776	60,842	15,809	..... Employés municipaux
11,693	285,808	188,436	52,156	4,559	103,084	64,721	16,939	..... Forces armées
7,084	95,873	53,245	12,144	6,963	78,260	40,142	8,461	..... Employés non classés
243,338	4,971,132	3,161,270	846,388	206,544	3,930,959	2,429,986	638,108	..... Total, employés
1,266	31,617	20,067	4,149	1,266	23,358	12,915	2,292	..... Cultivateurs
7,008	139,302	91,056	22,440	2,601	48,728	31,491	7,884	..... Pêcheurs
8,274	170,919	111,123	26,590	3,867	72,087	44,406	10,176	..... Total, cultivateurs et pêcheurs
197	12,410	9,517	3,719	200	8,086	5,694	1,879	..... Comptables
1,008	80,956	63,628	27,442	673	56,073	44,330	19,425	..... Médecins et chirurgiens
240	15,567	11,733	4,775	140	7,521	5,720	2,199	..... Dentistes
337	19,557	13,622	5,591	369	16,989	11,988	4,359	..... Avocats et notaires
49	1,356	917	281	20	557	353	90	..... Ingénieurs et architectes
204	2,759	1,535	351	143	1,785	1,102	303	..... Artistes, athlètes, etc.
487	10,652	6,644	2,009	383	7,502	4,282	1,162	..... Autres professions
2,525	143,256	107,595	44,167	1,925	98,513	73,469	29,417	..... Total, professions
480	11,258	7,138	2,020	524	10,351	6,350	1,726	..... Vendeurs
220	3,717	2,087	414	540	8,574	4,577	992	..... Exploitants forestiers
206	3,274	1,880	451	199	2,529	1,319	276	..... Fabricants
1,496	23,861	13,226	3,068	1,112	15,118	7,286	1,576	..... Construction
1,100	18,102	10,511	2,518	1,618	22,731	11,583	2,458	..... Services d'utilité publique
122	3,353	2,071	514	124	2,478	1,373	304	..... Commerçants de gros
2,425	47,404	28,761	7,324	2,309	35,867	19,280	4,697	..... Commerçants de détail
16	670	464	146					..... Courtiers d'assurance
24	1,026	791	181	13	215	98	24	..... Courtiers en immeubles
20	486	302	79					..... Autres entreprises financières
53	1,222	793	235	116	2,102	1,360	399	... Exploitants, services récréatifs
75	1,209	725	166	59	809	459	116	... Exploiti., services commerciaux
1,962	33,366	20,336	5,351	2,463	34,588	18,037	4,277	..... Exploitants, autres services
52	1,736	1,206	286	15	496	252	148	..... Prop., autres entreprises
7,768	139,427	83,153	20,733	8,582	125,869	65,877	15,348	..... Total, prop. d'entreprises
13,644	444,168	319,199	70,246	12,068	326,306	224,093	46,922	..... Portefeuilleistes
774	27,795	18,694	6,537	817	16,573	9,878	2,399	..... Propriétaires d'immeubles
14,418	471,963	337,892	76,783	12,885	342,879	233,971	49,321	..... Total, placement
14,557	247,262	120,836	27,435	14,445	213,810	89,718	19,613	..... Pensionnés
16,746	173,959	88,914	17,643	34,126	304,389	133,758	23,853	..... Non classés
308,106	6,329,175	4,017,921	1,061,758	282,898	5,098,856	3,077,536	787,562	..... TOTAL GLOBAL

TABLE 8A (CONTINUED)

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC QUÉBEC				ONTARIO			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses.....	1,342,072	27,722,139	18,047,095	3,056,975	2,234,606	50,116,577	33,672,042	9,169,766
Employees of Institutions.....	216,506	4,418,115	2,824,366	469,003	236,730	4,789,990	3,076,687	778,542
Teachers and Professors.....	54,659	1,859,234	1,317,019	256,939	119,125	3,968,329	2,792,608	809,382
Federal Employees.....	65,339	1,677,793	1,125,761	199,877	123,374	3,525,923	2,415,310	681,162
Provincial Employees.....	107,883	2,956,534	2,017,253	372,992	121,383	3,308,160	2,273,623	628,366
Municipal Employees.....	132,555	3,497,132	2,370,607	425,499	173,435	4,129,692	2,716,610	713,571
Armed Forces.....	10,071	218,105	138,665	23,857	23,682	603,551	399,656	108,200
Unclassified Employees.....	100,233	1,748,096	1,081,026	169,702	82,956	1,414,523	883,548	219,017
Total Employees.....	2,029,318	44,097,148	28,921,792	4,974,844	3,115,291	71,856,745	48,230,084	13,108,014
Farmers.....	9,528	215,674	126,497	17,531	32,357	692,063	429,630	94,740
Fishermen.....	1,539	24,598	16,219	2,548	230	4,862	3,445	920
Total Farmers and Fishermen.....	11,067	240,272	142,716	20,080	32,587	696,925	433,074	95,660
Accountants.....	2,219	106,946	71,397	18,838	3,378	188,718	133,412	47,854
Medical Doctors and Surgeons..	8,831	586,691	454,946	115,692	11,066	924,062	723,232	294,949
Dentists.....	1,997	121,242	91,232	22,902	3,439	252,396	198,266	79,875
Lawyers and Notaries.....	4,202	227,382	163,197	42,428	6,679	444,244	328,879	128,652
Engineers and Architects.....	814	41,012	28,599	7,036	1,462	62,266	41,413	15,669
Entertainers and Artists.....	2,431	51,196	32,543	5,759	4,171	75,013	45,772	11,864
Other Professionals.....	5,207	150,301	99,923	20,231	12,984	347,214	232,657	69,878
Total Professionals.....	25,701	1,284,770	941,837	232,885	43,179	2,293,914	1,703,632	648,741
Salesmen.....	4,444	102,079	64,789	11,719	6,499	146,072	93,914	25,376
Forestry Operators.....	2,339	47,571	29,113	4,408	246	4,917	3,636	942
Manufacturers.....	1,569	26,296	15,331	2,366	3,027	52,618	30,188	7,085
Construction.....	8,107	147,401	83,255	12,561	19,764	351,032	208,597	50,262
Public Utilities.....	6,350	114,588	70,231	11,482	10,633	180,228	108,637	25,089
Wholesale Traders.....	1,520	30,436	18,030	2,950	2,181	72,120	45,675	15,593
Retail Traders.....	27,863	548,731	337,129	55,497	27,322	523,143	328,220	82,225
Insurance Agency Operators....	687	21,513	14,627	2,997	359	13,434	9,275	2,969
Real Estate Agency Operators...	127	3,643	2,277	410	500	17,122	11,228	3,903
Other Finance.....	164	4,621	3,168	540	1,278	50,843	36,723	13,655
Recreational Services Operators.	483	12,120	7,304	1,276	2,097	45,634	31,725	8,313
Business Services Operators.....	1,141	19,994	12,309	1,938	2,147	39,497	25,867	6,564
Other Service Operators.....	18,333	328,423	199,121	32,316	26,388	473,270	291,434	73,784
Other Business Proprietors.....	905	17,105	10,267	1,586	3,290	46,718	32,584	7,682
Total Business Proprietors.....	69,588	1,322,442	802,162	130,327	99,232	1,870,577	1,163,789	298,066
Investors.....	124,270	3,373,454	2,333,634	390,712	309,268	10,035,895	7,165,628	1,630,180
Property Owners.....	20,068	505,916	333,243	64,980	16,994	484,011	327,034	98,473
Total Investment.....	144,338	3,879,371	2,666,877	455,692	326,262	10,519,906	7,492,663	1,728,653
Pensioners.....	77,729	1,335,831	673,524	95,640	172,256	3,093,792	1,586,326	354,828
Unclassified.....	147,398	1,528,182	789,902	91,096	113,163	1,372,061	747,392	166,264
GRAND TOTAL.....	2,509,583	53,790,094	35,003,599	6,012,284	3,908,469	91,849,991	61,450,874	16,425,602

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



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ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
218,380	4,390,848	2,835,120	761,911	160,196	3,328,075	2,189,294	576,227	..... Employés d'entreprises
27,355	499,861	302,346	77,276	27,893	563,356	357,695	91,439	..... Employés d'institutions
13,045	402,933	272,501	80,283	13,633	410,533	281,187	80,473	..... Instituteurs et professeurs
14,848	382,120	252,670	71,686	8,197	213,507	142,078	39,196	..... Employés fédéraux
22,028	548,815	362,564	102,266	28,897	746,716	507,672	141,296	..... Employés provinciaux
20,538	509,804	336,130	93,205	13,690	308,686	199,762	52,421	..... Employés municipaux
4,294	103,610	67,066	18,718	1,770	38,531	24,895	6,391	..... Forces armées
5,567	79,564	45,856	10,929	10,295	122,606	65,711	12,881	..... Employés non classés
326,055	6,917,554	4,474,252	1,216,274	264,571	5,732,009	3,768,294	1,000,323	..... Total, employés
14,747	332,688	210,124	42,586	44,238	1,229,450	850,519	198,807	..... Cultivateurs
138	2,186	1,115	277	60	1,013	615	86	..... Pêcheurs
14,885	334,874	211,239	42,863	44,298	1,230,463	851,135	198,893	..... Total, cultivateurs et pêcheurs
483	18,381	13,112	4,419	354	16,616	11,386	3,633	..... Comptables
1,310	94,874	67,470	29,110	1,121	70,055	51,041	20,791	..... Médecins et chirurgiens
220	18,250	12,130	5,755	210	12,672	9,136	3,462	..... Dentistes
730	39,724	28,613	10,456	426	26,041	18,600	7,045	..... Avocats et notaires
215	6,976	5,224	1,535	20	1,042	784	288	..... Ingénieurs et architectes
154	1,901	997	206	159	2,409	1,577	354	..... Artistes, athlètes, etc.
903	31,207	22,785	7,813	893	17,284	10,976	3,002	..... Autres professions
4,006	211,313	150,330	59,295	3,182	146,119	103,500	38,573	..... Total, professions
971	21,406	13,277	3,792	674	13,764	8,236	2,122	..... Vendeurs
127	2,436	1,461	355	84	1,863	1,373	382	..... Exploitants forestiers
266	6,055	4,076	1,327	84	1,498	1,027	296	..... Fabricants
2,164	34,071	17,691	3,853	2,691	46,352	27,948	6,383	..... Construction
1,239	19,507	11,042	2,499	1,921	33,405	20,704	4,453	..... Services d'utilité publique
242	7,203	4,985	1,162	359	9,393	6,045	1,633	..... Commerçants de gros
2,755	50,719	31,251	8,271	2,954	62,394	39,959	10,469	..... Commerçants de détail
50	1,469	1,005	208	106	2,709	1,983	603	..... Courtiers d'assurance
40	974	629	172	53	2,136	1,605	544	..... Courtiers en immeubles
100	2,385	1,538	420	24	724	434	94	..... Autres entreprises financières
265	5,349	2,869	792	129	2,697	1,900	440	..... Exploitants, services récréatifs
104	1,604	1,026	202	77	2,500	1,953	768	..... Explo., services commerciaux
2,395	42,397	25,452	7,574	3,240	55,865	34,044	8,287	..... Exploitants, autres services
114	3,544	1,890	671	164	5,204	3,880	859	..... Prop., autres entreprises
9,864	177,711	104,912	27,505	11,886	226,739	142,856	35,211	..... Total, prop. d'entreprises
33,440	869,365	586,469	142,219	36,901	1,090,807	758,885	188,295	..... Portefeuilleistes
2,266	73,175	42,858	12,764	3,283	80,095	48,994	14,222	..... Propriétaires d'immeubles
35,706	942,540	629,327	154,983	40,184	1,170,903	807,879	202,517	..... Total, placement
16,423	272,585	130,871	29,226	11,888	213,802	109,912	24,446	..... Pensionnés
10,811	123,057	66,968	14,707	6,388	70,587	37,155	7,383	..... Non classés
418,721	9,001,040	5,781,177	1,548,644	383,071	8,804,386	5,828,967	1,509,468	..... TOTAL GLOBAL

TABLE 8A (CONTINUED)

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Employees of Businesses.....	608,020	\$ 15,130,588	\$ 10,700,861	\$ 2,888,373	664,624	\$ 16,243,324	\$ 11,212,685	\$ 3,045,201
Employees of Institutions.....	69,875	1,483,029	991,393	238,487	83,888	1,749,054	1,117,717	275,231
Teachers and Professors.....	29,386	881,070	627,418	168,217	37,928	1,222,541	855,582	241,531
Federal Employees.....	21,593	593,211	408,480	106,214	31,860	879,256	599,569	158,935
Provincial Employees.....	58,382	1,388,226	949,716	237,913	58,839	1,546,665	1,043,723	278,312
Municipal Employees.....	56,362	1,424,362	997,174	252,905	37,097	943,476	637,264	166,616
Armed Forces.....	7,484	174,964	113,603	27,064	7,548	191,548	126,913	32,558
Unclassified Employees.....	18,769	323,478	209,557	49,569	26,946	490,317	313,606	75,915
Total Employees.....	869,871	21,398,928	14,998,201	3,968,742	948,730	23,266,180	15,907,059	4,274,332
Farmers.....	31,838	858,528	594,975	130,139	5,316	122,398	78,374	19,339
Fishermen.....					5,025	99,040	66,406	15,745
Total Farmers and Fishermen.....	31,838	858,528	594,975	130,139	10,341	221,438	144,780	35,084
Accountants.....	942	41,723	26,388	9,357	1,184	53,551	36,531	12,356
Medical Doctors and Surgeons..	1,221	106,957	82,048	32,746	4,156	321,464	231,391	97,243
Dentists.....	390	21,478	16,113	5,941	1,202	87,160	61,351	25,582
Lawyers and Notaries.....	653	57,910	40,025	17,216	1,934	122,776	82,424	33,110
Engineers and Architects.....	443	23,513	17,761	6,183	841	33,785	21,792	9,085
Entertainers and Artists.....	671	10,349	6,292	1,374	757	14,504	8,022	2,578
Other Professionals.....	6,590	167,795	108,161	30,557	6,289	182,757	121,667	37,460
Total Professionals.....	10,911	429,726	296,789	103,376	16,363	815,998	563,179	217,413
Salesmen.....	1,584	41,042	27,396	7,167	1,886	41,744	27,102	7,116
Forestry Operators.....	150	3,315	2,408	652	1,016	21,346	14,111	3,336
Manufacturers.....	748	15,215	10,016	1,912	1,134	17,739	10,213	2,249
Construction.....	5,594	102,734	66,890	15,174	7,250	128,009	77,599	18,461
Public Utilities.....	5,252	101,418	65,986	14,923	3,603	71,544	46,211	11,129
Wholesale Traders.....	438	27,429	11,214	5,792	711	25,812	17,326	6,318
Retail Traders.....	5,132	103,173	67,159	16,219	6,691	127,672	78,862	19,202
Insurance Agency Operators....	40	1,512	1,298	289	131	3,615	2,182	603
Real Estate Agency Operators...	242	13,798	9,635	2,870	397	12,033	7,295	2,439
Other Finance.....	111	11,799	7,445	2,979	434	18,975	11,215	3,901
Recreational Services Operators.	557	13,961	8,869	2,131	372	9,544	6,325	1,884
Business Services Operators.....	465	8,589	5,477	1,280	606	9,329	5,912	1,374
Other Service Operators.....	8,094	185,138	123,355	32,357	9,208	182,237	112,673	29,890
Other Business Proprietors.....	1,012	55,033	37,564	12,744	1,052	23,606	13,933	3,874
Total Business Proprietors.....	27,836	643,113	417,317	109,321	32,605	651,461	403,858	104,661
Investors.....	68,771	2,916,505	2,097,754	521,269	107,913	3,426,922	2,408,319	531,202
Property Owners.....	6,610	199,791	131,021	38,391	9,551	289,886	188,150	56,730
Total Investment.....	75,381	3,116,296	2,228,775	559,660	117,464	3,716,808	2,596,469	587,932
Pensioners.....	23,876	435,910	233,835	48,044	56,465	1,048,308	550,947	120,273
Unclassified.....	19,104	255,147	147,160	31,739	57,154	681,845	376,436	79,061
GRAND TOTAL.....	1,060,401	27,178,689	18,944,449	4,958,187	1,241,008	30,443,784	20,569,829	5,425,872

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
5,552	124,075	86,947	22,816	8,231	190,836	134,453	37,282	.....Employés d'entreprises
200	3,397	2,127	507	1,220	21,857	12,929	3,080	.....Employés d'institutions
20	703	496	152	200	5,660	3,869	1,140	.....Instituteurs et professeurs
1,294	34,747	24,562	6,623	2,177	60,923	43,383	12,022	.....Employés fédéraux
1,748	46,358	32,378	8,745	3,608	101,279	70,596	19,467	.....Employés provinciaux
212	5,491	4,000	1,078	956	19,156	12,308	3,032	.....Employés municipaux
10	337	207	52	335	9,126	6,336	1,665	.....Forces armées
362	5,691	3,524	829	616	9,476	5,456	1,417	.....Employés non classés
9,403	220,799	154,240	40,802	17,338	418,315	289,330	79,105	.....Total, employés
								.....Cultivateurs
				13	134	65	13	.....Pêcheurs
13	216	129	34	15	160	80	16	.....Total, cultivateurs et pêcheurs
								.....Comptables
17	1,231	788	366	10	516	310	122	.....Médecins et chirurgiens
11	624	458	163	30	1,853	1,283	560	.....Dentistes
20	1,003	661	215	18	960	741	251	.....Avocats et notaires
								.....Ingénieurs et architectes
10	89	43	7					.....Artistes, athlètes, etc.
87	1,849	1,190	326	30	564	311	78	.....Autres professions
159	5,226	3,431	1,140	110	4,345	2,968	1,108	.....Total, professions
								.....Vendeurs
								.....Exploitants forestiers
68	1,126	678	163	46	743	480	118	.....Fabricants
34	712	500	132	55	813	468	110	.....Construction
								.....Services d'utilité publique
60	1,144	733	187	56	1,224	831	225	.....Commerçants de gros
								.....Commerçants de détail
								.....Courtiers d'assurance
								.....Courtiers en immeubles
								.....Autres entreprises financières
14	230	160	46	10	170	110	25	.....Exploitants, services récréatifs
134	2,155	1,363	332	115	2,164	1,445	362	.....Exploi., services commerciaux
47	807	518	121					.....Exploitants, autres services
								.....Prop., autres entreprises
378	6,509	4,133	1,023	303	5,504	3,586	898	.....Total, prop. d'entreprises
336	12,939	9,988	1,652	181	9,086	6,211	1,407	.....Portefeuilleistes
38	787	523	114	24	717	470	148	.....Propriétaires d'immeubles
374	13,726	10,510	1,766	205	9,803	6,681	1,555	.....Total, placement
141	2,209	1,091	240	46	506	139	22	.....Pensionnés
636	6,011	2,925	534	482	4,560	2,149	444	.....Non classés
11,107	254,807	176,542	45,564	18,504	443,410	305,103	83,195	.....TOTAL GLOBAL

TABLE 9

## ALL RETURNS BY PROVINCE AND AGE

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD		NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Under Moins de 18	6,173	\$ 15,813	1,327	\$ 3,555	7,405	\$ 20,186	6,109	\$ 16,288	36,181	\$ 124,091
18.....	8,281	30,269	1,500	5,454	8,480	24,654	7,867	22,605	59,779	255,521
19.....	9,721	55,249	2,213	10,878	12,733	62,026	11,534	52,538	77,435	455,558
20.....	8,734	60,154	2,139	14,498	13,542	89,265	11,368	66,342	95,078	653,651
21.....	11,339	86,162	2,206	16,512	14,142	110,666	12,299	92,573	105,351	901,171
22.....	8,370	73,819	2,092	16,905	14,704	130,986	12,554	114,100	105,358	992,911
23.....	9,251	94,879	1,997	18,130	15,215	147,952	12,210	114,811	118,194	1,255,521
24.....	10,026	110,474	1,897	17,322	15,398	164,958	11,381	122,265	114,725	1,297,391
25.....	9,021	94,771	1,941	21,527	15,405	177,229	12,519	127,176	111,055	1,404,561
26.....	8,515	105,908	1,652	18,933	13,384	174,569	13,195	160,328	110,870	1,385,641
27.....	10,421	125,260	1,810	21,898	13,803	177,483	10,684	123,634	112,781	1,563,671
28.....	8,598	114,462	1,880	22,017	12,988	180,831	11,573	142,274	111,644	1,579,981
29.....	8,587	126,120	1,737	21,657	13,803	195,841	11,691	156,410	110,767	1,600,171
30.....	10,100	132,705	1,615	18,811	13,786	185,275	11,185	143,347	99,262	1,508,791
31.....	9,318	123,819	1,779	22,120	13,260	192,993	10,137	139,278	94,553	1,486,581
32.....	8,348	114,927	1,791	24,886	13,049	181,261	11,020	166,712	102,597	1,635,551
33.....	8,788	120,533	1,978	25,389	11,892	189,034	10,823	179,721	95,108	1,572,501
34.....	9,279	122,153	1,959	26,889	13,982	204,663	10,401	151,955	106,328	1,780,001
35.....	7,119	113,368	1,708	24,651	14,306	210,154	12,246	186,215	94,268	1,679,261
36.....	7,555	108,971	1,779	27,593	11,420	194,213	10,257	151,321	92,970	1,627,731
37.....	8,061	105,142	1,290	18,875	11,098	183,274	9,874	155,070	93,667	1,693,821
38.....	6,550	106,142	1,456	21,349	11,538	200,132	8,709	136,717	84,900	1,571,461
39.....	6,531	101,607	1,249	18,919	8,890	164,719	8,519	142,006	84,048	1,502,581
40.....	5,827	84,854	1,153	18,270	9,388	161,707	6,613	114,714	76,432	1,476,261
41.....	5,323	76,466	943	15,499	8,415	145,580	6,339	104,255	67,348	1,341,871
42.....	5,677	93,822	1,048	16,422	8,471	127,668	6,177	110,443	61,645	1,185,651
43.....	5,473	87,268	1,168	19,561	6,910	128,675	6,653	105,060	61,145	1,198,701
44.....	4,309	72,881	1,003	17,122	7,368	135,074	6,205	99,063	61,957	1,220,061
45.....	4,307	60,724	1,037	14,590	7,668	131,309	4,730	84,127	58,339	1,153,171
46.....	5,236	70,205	1,024	16,406	7,302	123,612	5,428	88,021	57,069	1,102,431
47.....	4,388	66,067	971	13,433	7,126	122,446	5,269	87,401	56,657	1,103,391
48.....	3,963	61,442	887	13,863	7,635	142,835	5,697	84,328	54,891	1,036,651
49.....	3,346	51,102	749	12,870	6,176	108,872	5,108	86,291	50,767	1,026,211
50.....	3,872	59,547	1,095	15,465	7,470	131,821	5,495	84,595	55,508	1,098,191
51.....	3,551	54,892	863	13,051	6,990	113,489	4,610	77,015	54,134	1,100,421
52.....	3,039	55,388	765	12,142	5,952	104,481	4,856	83,823	56,589	1,122,201
53.....	3,473	49,383	852	13,617	6,066	120,602	4,701	78,599	50,041	970,341
54.....	3,437	47,768	848	11,836	5,899	109,938	5,256	85,718	49,150	938,931
55.....	3,600	52,415	804	12,190	5,952	98,347	4,769	80,973	45,006	913,901
56.....	3,629	47,220	852	12,391	5,700	111,927	4,490	80,297	48,799	987,511
57.....	2,432	39,340	754	11,549	5,334	93,181	4,711	77,179	46,324	909,341
58.....	2,317	36,255	679	11,829	3,908	81,844	4,452	83,016	38,883	722,641
59.....	2,947	46,920	702	11,178	4,666	89,530	4,541	83,208	39,518	795,011
60.....	2,578	39,288	766	11,535	4,234	74,281	4,177	67,739	37,246	729,181
61.....	2,677	39,284	627	9,270	5,487	96,204	4,158	59,770	37,337	740,891
62.....	2,437	28,790	712	10,601	5,193	83,888	3,558	64,081	29,377	572,981
63.....	1,798	26,234	641	8,374	4,628	82,129	2,540	42,852	27,977	542,271
64.....	2,073	25,231	570	8,655	3,460	64,775	2,542	49,100	28,547	506,081
65.....	1,866	29,403	590	7,435	4,564	74,282	3,064	50,414	33,279	534,741
66.....	1,397	17,059	448	6,387	3,709	59,903	2,966	43,224	24,488	363,121
67.....	1,762	17,710	477	7,690	4,028	56,932	2,624	43,262	25,665	376,831
68.....	1,616	16,313	559	8,151	3,116	49,600	2,244	32,931	23,905	335,881
69.....	1,283	16,380	487	6,443	3,529	49,190	2,196	30,721	25,333	363,981
70.....	1,374	17,135	451	5,999	3,262	46,630	1,827	26,358	23,310	328,221
71-75.....	3,832	42,370	1,540	21,312	10,919	159,392	7,977	113,278	78,336	1,055,761
Over-plus de 75	3,034	33,847	1,473	19,323	10,151	155,129	7,219	100,068	81,310	1,043,011
Not stated Non-déclaré..	176	378	45	110	290	2,195	30	364	90	671
TOTAL...	306,735	3,806,090	68,578	853,339	495,189	6,999,832	401,377	5,365,975	3,783,321	58,424,853

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'ÂGE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA COLOMBIE BRITANNIQUE		CANADA	
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
	\$		\$		\$		\$		\$		\$
1,547	265,774	10,012	34,259	8,781	30,686	25,555	95,160	20,843	80,556	199,374	691,123
1,601	379,129	12,948	49,292	10,881	50,843	25,947	160,188	30,093	143,096	257,555	1,128,058
1,026	748,751	19,959	118,189	16,405	125,891	41,524	375,301	38,119	289,148	360,154	2,305,215
1,892	1,108,741	15,709	132,559	16,542	157,337	44,607	485,347	40,793	408,846	398,174	3,192,718
1,394	1,325,369	17,794	166,382	18,429	197,843	47,295	531,782	41,958	466,713	432,267	3,915,411
1,434	1,584,932	18,568	192,006	17,152	201,230	51,196	683,072	43,085	519,829	430,745	4,535,959
1,737	1,816,402	17,212	205,864	16,766	223,476	52,047	755,310	45,555	566,886	449,046	5,235,453
1,851	1,873,776	17,731	201,522	14,581	213,234	52,948	799,930	50,383	658,601	441,606	5,498,669
1,082	1,972,842	18,338	233,346	16,699	238,336	48,607	804,606	43,631	630,861	423,104	5,747,728
1,273	2,123,991	17,857	253,825	16,435	231,299	49,604	873,245	47,483	723,204	426,312	6,099,740
1,732	2,203,468	17,887	221,040	16,333	248,570	47,323	855,824	49,617	719,659	427,219	6,306,120
1,540	2,260,089	17,089	243,700	15,319	226,601	48,917	912,784	45,477	781,671	422,165	6,516,920
1,927	2,192,285	19,537	296,550	14,696	219,144	45,827	862,154	45,150	748,834	412,456	6,465,306
1,421	2,397,353	15,772	258,747	13,399	206,977	37,613	760,677	43,449	781,919	393,434	6,442,302
1,888	2,322,755	13,175	199,994	13,135	218,394	40,255	872,225	42,446	756,417	370,548	6,383,624
1,785	2,475,941	14,696	224,525	13,993	210,361	39,180	801,106	42,764	794,038	386,006	6,679,269
1,002	2,435,296	14,927	245,925	12,924	213,904	36,028	799,386	43,532	779,918	370,621	6,610,031
1,825	2,520,454	15,264	251,281	11,669	206,340	35,752	750,817	43,055	815,831	381,943	6,876,563
1,307	2,828,790	16,292	281,529	10,733	192,383	38,810	913,710	48,511	1,005,741	388,235	7,496,763
1,871	2,559,450	13,044	227,204	10,254	191,434	32,490	739,288	40,252	854,851	352,294	6,730,955
1,329	2,149,997	13,392	216,138	10,631	206,022	28,178	672,160	36,993	807,276	320,594	6,254,077
1,569	2,312,388	13,365	221,509	9,117	168,418	26,364	653,596	38,226	843,781	310,806	6,279,475
1,882	2,346,106	11,220	208,504	10,055	206,484	25,318	644,830	35,072	808,846	304,707	6,185,290
1,789	2,323,002	12,097	225,403	8,395	176,598	22,768	596,421	34,223	794,275	283,421	6,011,856
1,997	2,043,516	9,724	185,567	8,326	159,968	22,919	575,749	30,795	684,228	256,469	5,367,191
1,880	2,082,171	10,012	188,372	8,803	176,647	21,699	559,781	29,967	717,873	254,606	5,287,419
1,051	1,978,979	10,420	187,865	9,202	166,113	21,741	555,419	25,860	610,974	241,892	5,066,895
1,238	2,077,355	10,443	200,604	8,391	156,471	18,192	503,655	27,543	660,629	237,845	5,169,504
1,678	1,902,437	9,657	186,610	8,378	169,943	17,118	449,019	26,608	598,720	229,583	4,776,436
1,404	1,941,591	8,338	158,984	7,356	161,113	18,242	494,586	25,437	611,756	223,729	4,790,377
1,404	1,891,056	9,273	185,427	7,677	156,101	18,571	491,619	25,155	593,019	222,518	4,736,165
1,365	1,862,853	8,189	150,774	7,356	145,683	18,193	480,896	25,830	602,824	212,842	4,600,638
1,584	1,862,861	9,169	170,887	7,700	163,301	18,411	504,498	20,730	522,793	202,542	4,531,350
1,174	1,955,400	10,149	201,120	7,499	150,018	19,268	500,066	22,590	571,824	220,029	4,792,299
1,868	1,921,041	8,737	180,598	7,831	170,802	19,199	532,299	25,199	603,080	217,786	4,787,331
1,180	2,043,163	8,886	152,186	8,176	160,288	17,815	522,734	26,138	631,529	223,147	4,907,773
1,056	1,868,808	9,705	185,237	7,803	170,102	17,295	445,478	21,879	554,276	204,482	4,470,289
1,219	1,773,633	8,426	169,700	8,406	171,122	17,003	443,053	23,140	572,963	199,525	4,343,209
1,150	1,693,453	7,692	160,208	7,111	158,324	16,332	409,555	21,843	527,008	189,094	4,126,224
1,165	1,695,491	9,259	178,495	7,150	151,655	15,916	424,813	22,092	531,721	196,720	4,237,000
1,202	1,640,722	8,974	165,951	8,460	172,540	12,642	348,070	20,102	459,463	183,439	3,931,012
1,731	1,553,360	7,357	144,836	7,039	159,015	15,108	376,141	21,469	532,356	173,108	3,714,133
1,814	1,580,456	8,885	168,581	6,597	144,070	13,946	364,985	22,178	504,212	176,275	3,801,831
1,510	1,491,703	8,870	149,066	7,087	150,339	13,513	353,399	20,596	482,031	172,005	3,561,582
1,800	1,409,890	7,424	125,938	6,685	142,627	12,542	295,559	20,040	458,926	165,164	3,389,637
1,113	1,405,164	8,170	126,522	6,023	145,058	9,949	232,895	21,085	494,952	157,123	3,178,809
1,002	1,097,903	7,219	104,421	6,956	138,849	10,613	250,237	18,056	376,628	136,769	2,676,347
1,280	1,013,194	6,845	100,593	5,457	113,737	8,814	192,747	15,801	330,005	124,692	2,411,802
1,497	888,621	7,414	119,070	5,600	116,579	8,225	189,189	16,377	311,394	126,207	2,325,893
1,435	815,088	6,680	99,452	4,763	105,741	10,122	210,147	15,861	315,450	113,097	2,040,624
1,434	807,551	6,966	87,899	5,428	111,757	7,715	150,607	16,413	313,521	114,174	1,977,875
1,498	811,488	8,674	106,520	5,074	103,358	7,534	183,170	15,160	283,691	112,029	1,935,094
1,428	750,056	6,305	74,621	4,828	95,677	7,876	160,357	16,636	290,431	110,908	1,840,242
1,396	672,053	7,737	106,241	5,000	95,994	6,006	147,451	14,287	252,706	99,406	1,701,592
1,410	2,487,797	26,558	316,490	16,891	297,194	21,638	426,609	49,404	788,759	358,857	5,717,677
1,614	2,883,199	42,785	374,542	19,815	295,258	24,168	480,271	59,116	883,095	417,829	6,277,110
1,526	1,744	568	4,126	488	3,954	437	4,200	1,106	9,009	4,186	29,438
1,2315	98,430,881	699,395	10,126,799	572,680	9,541,202	1,432,915	28,658,173	1,755,203	32,462,645	15,220,863	256,089,424

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished form upon request. Please notify us in writing should you wish the table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 9A

## TAXABLE RETURNS BY PROVINCE AND AGE

1982 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD		NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Under 18 Moins de 18		\$		\$		\$		\$		
18.....	1,304	8,945	232	1,424	626	5,197	1,160	7,442	4,368	45,220
19.....	2,776	21,162	479	3,062	916	9,036	1,869	12,553	14,729	135,600
20.....	5,295	44,898	1,077	7,978	3,477	34,902	4,672	37,442	31,572	305,600
21.....	5,767	53,394	1,506	12,670	6,065	63,503	6,421	55,538	46,974	495,300
22.....	8,031	80,988	1,492	14,935	7,700	88,843	8,666	84,918	63,365	760,400
23.....	6,404	70,646	1,543	15,371	8,864	113,131	9,552	107,013	66,960	869,600
24.....	7,300	91,304	1,618	17,419	9,508	129,359	9,159	109,715	83,315	1,151,000
25.....	7,642	107,280	1,330	16,230	9,581	143,912	8,879	117,767	80,532	1,199,100
26.....	6,265	90,456	1,614	20,484	10,078	162,191	9,423	124,524	79,400	1,322,500
27.....	6,748	103,751	1,351	18,426	9,646	163,831	10,181	155,988	78,881	1,308,580
28.....	7,677	120,773	1,503	21,443	9,810	169,633	7,615	119,049	80,797	1,476,040
29.....	6,495	111,523	1,470	21,580	9,097	168,253	8,101	137,923	78,823	1,493,940
30.....	6,654	123,308	1,322	20,835	9,647	183,563	8,446	150,443	76,748	1,514,230
31.....	7,374	128,667	1,161	17,923	9,164	174,794	7,553	136,834	67,285	1,422,620
32.....	6,438	118,492	1,297	21,441	8,782	181,588	7,121	136,669	63,546	1,415,300
33.....	5,877	111,925	1,384	24,262	8,337	167,154	8,500	163,261	70,686	1,557,670
34.....	6,047	116,985	1,484	24,668	8,419	177,973	8,170	175,768	67,540	1,508,600
35.....	6,368	119,336	1,454	26,417	9,197	192,324	7,214	146,885	74,866	1,705,190
36.....	5,334	110,729	1,252	24,156	8,831	196,426	8,833	182,419	66,711	1,606,850
37.....	5,132	101,758	1,370	27,065	8,236	186,378	7,555	147,791	63,828	1,550,010
38.....	5,280	102,160	953	18,208	7,451	173,259	7,231	151,760	66,814	1,623,890
39.....	5,194	103,265	1,159	20,690	8,420	191,684	6,541	132,969	60,914	1,498,570
40.....	4,782	99,097	938	18,374	6,535	158,246	6,911	138,181	58,085	1,416,370
41.....	4,193	83,851	871	17,658	6,309	151,604	5,342	110,974	54,293	1,409,210
42.....	3,524	73,557	745	14,852	5,846	136,522	4,461	101,313	49,653	1,284,970
43.....	4,324	91,602	866	16,092	5,521	119,748	5,011	107,259	43,928	1,124,560
44.....	3,816	83,571	916	18,887	4,846	121,239	4,870	101,602	44,166	1,138,490
45.....	3,439	72,274	828	16,788	5,421	127,655	4,373	94,684	45,350	1,165,320
46.....	3,101	59,581	758	14,177	4,842	123,061	3,675	81,789	42,844	1,102,450
47.....	3,469	67,521	809	16,032	5,162	118,938	3,804	85,643	40,718	1,045,790
48.....	3,085	63,297	691	12,806	4,785	114,146	3,929	85,016	40,729	1,043,160
49.....	2,668	59,129	716	13,707	5,305	132,858	3,600	80,528	39,885	988,440
50.....	2,490	49,315	634	12,467	4,035	103,124	3,754	83,954	38,144	977,430
51.....	2,636	56,944	810	14,762	5,633	126,772	4,009	81,828	41,213	1,038,600
52.....	2,562	52,405	608	12,552	4,393	105,748	3,559	74,868	41,158	1,048,000
53.....	2,521	53,540	600	11,874	3,766	97,197	4,065	82,424	42,597	1,062,990
54.....	2,330	46,497	681	13,341	4,477	115,199	3,372	76,384	36,284	918,440
55.....	2,328	45,638	640	11,544	4,080	102,466	4,139	83,558	35,873	882,090
56.....	2,615	49,801	702	11,871	3,826	90,853	3,855	78,872	33,035	859,430
57.....	2,310	45,077	666	11,852	4,260	106,097	3,425	77,165	37,083	932,750
58.....	1,882	37,724	587	11,165	3,954	87,550	3,642	74,074	36,345	855,200
59.....	1,588	33,966	551	11,416	3,192	78,882	4,053	81,369	28,098	675,510
60.....	2,247	45,769	575	10,806	3,059	80,439	3,842	81,229	29,839	745,980
61.....	1,715	38,142	600	11,214	2,564	67,000	2,964	64,822	28,848	690,850
62.....	2,141	37,309	486	8,880	3,867	89,641	2,673	54,282	28,297	692,990
63.....	1,357	25,709	561	10,126	3,512	76,841	2,993	61,857	21,289	530,400
64.....	1,394	25,227	450	7,826	3,185	74,241	1,959	41,169	21,440	508,330
65.....	1,229	23,440	420	8,025	2,583	59,389	2,227	47,312	19,673	458,760
66.....	1,321	27,358	382	6,528	2,613	61,134	1,940	43,743	18,524	438,270
67.....	745	13,394	289	5,598	2,078	47,888	1,810	35,736	12,132	271,270
68.....	749	12,611	368	7,035	1,824	42,574	1,821	38,436	12,469	281,420
69.....	658	11,533	388	7,147	1,659	38,167	1,825	29,802	12,082	250,230
70.....	862	14,136	294	5,169	1,613	34,115	1,400	25,239	11,541	267,460
71-75.....	759	13,358	289	5,095	1,719	35,301	1,318	23,138	10,463	238,300
Over-plus de 75 Not stated	1,825	31,319	1,032	18,310	5,201	116,004	4,965	94,875	33,160	744,860
Non-déclaré..	1,241	24,231	847	15,325	4,472	109,666	4,422	80,738	31,665	735,308
TOTAL...	209,313	3,609,794	49,650	805,998	308,106	6,329,175	282,898	5,098,856	2,509,583	53,790,094

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'ÂGE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA COLOMBIE BRITANNIQUE		CANADA	
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
	\$		\$		\$		\$		\$		\$
1	84,137	673	7,416	1,459	10,941	2,628	26,538	2,561	27,989	21,475	227,879
2	179,691	2,371	19,552	3,175	28,142	9,235	99,377	7,911	71,759	63,743	585,747
3	467,993	7,413	78,702	8,379	94,829	25,855	322,512	18,563	221,331	152,461	1,626,920
4	834,215	9,384	109,962	10,633	137,926	30,947	437,755	25,610	353,271	215,979	2,568,061
5	1,033,840	10,887	144,832	12,772	179,694	32,222	484,308	29,782	423,232	259,648	3,314,683
6	1,380,411	12,497	170,127	11,872	182,685	38,724	638,620	29,035	465,053	286,001	4,037,755
7	1,650,565	12,194	184,322	12,452	208,842	39,534	720,405	32,456	528,252	318,493	4,825,428
8	1,733,554	11,928	185,717	11,128	204,655	40,007	764,305	33,486	613,764	312,018	5,123,914
9	1,858,897	12,327	214,253	11,637	225,893	36,964	766,466	31,217	598,624	307,599	5,425,798
10	2,017,394	13,187	238,201	11,377	219,425	38,785	841,467	34,797	688,260	315,596	5,802,823
11	2,099,406	11,691	202,045	11,551	236,283	36,477	823,731	33,756	680,940	311,199	5,993,350
12	2,159,124	11,457	229,425	9,819	212,028	37,405	873,060	33,536	747,105	304,662	6,204,450
13	2,080,256	13,494	277,487	9,368	202,197	34,393	830,100	31,525	708,040	292,537	6,134,669
14	2,265,127	10,772	241,651	8,398	193,234	28,618	729,565	31,566	754,098	276,793	6,110,788
15	2,211,450	8,720	188,876	8,746	205,935	32,689	844,849	31,193	725,640	266,622	6,097,460
16	2,377,504	9,391	207,560	8,315	193,938	28,655	767,943	32,158	760,623	277,147	6,381,095
17	2,343,660	10,284	230,733	8,069	199,567	27,783	769,096	30,189	744,481	266,631	6,338,338
18	2,425,354	10,682	235,402	7,966	193,088	27,018	717,916	31,282	784,433	275,864	6,590,792
19	2,722,688	11,443	264,202	7,187	179,815	30,578	884,171	38,225	968,165	286,572	7,198,716
20	2,466,039	8,714	206,913	6,837	176,260	24,362	708,560	30,219	814,385	254,704	6,432,262
21	2,064,161	8,391	197,300	7,484	194,874	21,469	647,063	28,098	776,881	234,883	5,994,158
22	2,227,073	8,497	204,903	5,943	157,890	20,810	633,956	29,047	821,704	230,602	6,035,477
23	2,260,083	7,739	198,404	7,454	198,877	20,401	617,556	27,710	783,254	226,286	5,927,406
24	2,247,188	8,181	211,811	6,073	166,554	18,584	578,938	27,417	774,488	213,935	5,791,274
25	1,966,879	6,977	174,721	5,579	148,393	17,901	554,334	23,702	658,195	192,168	5,147,325
26	2,000,330	7,502	180,164	6,487	167,769	17,630	541,077	24,339	703,850	190,723	5,081,187
27	1,919,273	7,393	176,671	6,197	156,692	16,974	533,378	20,537	592,161	181,802	4,868,969
28	2,009,476	7,344	188,087	5,535	144,061	14,899	489,079	22,640	641,544	182,329	4,974,579
29	1,840,865	6,920	176,060	5,985	162,457	12,915	432,428	20,297	571,858	172,038	4,589,348
30	1,874,007	5,540	147,033	5,322	152,893	14,912	475,853	20,612	593,376	168,453	4,598,033
31	1,811,151	6,345	173,861	5,087	145,065	14,895	472,651	19,883	571,725	165,646	4,518,072
32	1,796,022	5,557	140,023	5,270	138,447	14,005	463,892	19,584	579,991	159,843	4,411,261
33	1,794,084	6,067	156,688	5,646	157,642	14,667	485,744	16,034	506,171	155,006	4,347,668
34	1,883,034	7,830	192,713	5,651	142,902	15,322	482,377	18,147	554,738	169,518	4,598,202
35	1,851,162	6,951	172,460	5,528	163,140	16,377	519,873	20,907	585,845	169,466	4,605,836
36	1,960,338	5,157	139,005	5,575	148,596	14,436	501,198	21,093	613,660	170,560	4,690,032
37	1,803,726	7,431	176,033	5,991	162,774	14,028	429,889	17,651	535,624	156,576	4,294,900
38	1,694,556	5,676	159,824	6,280	163,073	13,487	423,792	18,656	552,947	151,061	4,137,398
39	1,628,768	5,424	152,056	5,609	150,089	12,740	398,162	17,118	506,127	144,746	3,945,086
40	1,626,184	6,758	170,450	5,592	145,596	12,708	410,216	18,028	513,560	150,523	4,053,970
41	1,579,129	6,388	155,043	6,316	164,744	10,229	337,722	15,881	443,546	142,114	3,759,283
42	1,482,333	5,317	135,501	5,806	153,476	11,118	359,121	16,981	511,535	131,110	3,535,770
43	1,520,867	6,220	158,071	5,180	138,129	11,579	351,617	17,174	482,818	136,630	3,629,227
44	1,416,282	5,599	135,420	5,231	140,789	10,598	339,106	16,692	461,417	129,179	3,377,547
45	1,352,652	4,621	114,498	5,087	134,718	9,722	281,693	15,203	439,632	124,194	3,217,432
46	1,335,339	5,247	115,169	4,700	138,662	8,295	226,158	16,759	475,797	117,871	3,009,965
47	1,033,871	4,628	96,852	4,913	129,826	8,526	241,008	13,464	356,845	99,646	2,521,160
48	954,732	4,312	90,462	4,351	108,142	6,746	183,987	12,232	314,055	90,356	2,255,629
49	784,609	3,943	98,334	3,711	104,487	5,545	170,284	10,259	271,587	77,769	2,010,694
50	691,936	3,075	75,819	3,613	96,001	6,601	184,187	10,739	277,730	68,098	1,704,150
51	702,939	2,873	65,425	3,651	98,434	4,569	127,739	10,973	276,259	68,971	1,656,679
52	693,965	3,770	77,121	3,579	90,742	5,674	165,291	9,797	239,497	67,974	1,607,050
53	627,996	2,806	52,954	3,424	85,434	5,256	142,144	9,842	241,733	63,923	1,498,597
54	579,198	3,313	77,662	3,134	80,775	4,400	134,841	8,721	211,872	57,772	1,402,028
55	2,065,368	9,516	215,782	10,287	249,904	13,916	368,093	27,414	630,791	194,289	4,542,748
56	2,378,852	9,641	207,828	10,541	234,735	15,458	420,484	27,936	685,629	204,951	4,900,929
57	262	263	3,455	119	2,231	130	3,017	374	5,899	1,271	20,445
58	91,849,991	418,721	9,001,040	383,071	8,804,386	1,060,401	27,178,689	1,241,008	30,443,784	10,428,026	238,280,441

The deletion of this table from the publication is under  
 rion. It would still be available however, in unpublished  
 on request. Please notify us in writing should you wish  
 to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il  
 serait encore disponible mais seulement sur demande et sous un format non  
 publié. Si vous souhaitez que ce tableau continue de figurer dans cette publi-  
 cation, veuillez nous en informer par écrit.

TABLE 10

## ALL RETURNS BY AGE, SEX AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER - MOINS DE 20				AGE GROUP 20 - 24 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 6,000.....	8,651	46,578	5,114	26,150	13,428	72,440	11,412	58,988
\$ 6,000 to-à 8,000.....	48,879	343,033	29,750	208,735	82,500	583,672	89,044	627,973
8,000 to-à 10,000.....	31,487	281,209	19,058	170,710	105,347	946,482	104,723	944,940
10,000 to-à 12,500.....	33,233	371,685	14,961	166,011	127,355	1,422,330	112,467	1,266,686
12,500 to-à 15,000.....	15,783	214,553	8,714	119,917	116,629	1,600,431	112,864	1,549,079
15,000 to-à 17,500.....	6,430	103,831	2,528	40,400	92,024	1,490,652	78,995	1,275,924
17,500 to-à 20,000.....	3,316	62,641	810	15,129	69,150	1,291,965	46,049	856,871
20,000 to-à 22,500.....	2,333	49,417	401	8,575	57,428	1,215,963	24,056	509,941
22,500 to-à 25,000.....	2,077	48,989	363	8,636	41,304	980,721	16,326	386,787
25,000 to-à 27,500.....	1,057	27,535	67	1,746	29,686	776,190	7,199	187,354
27,500 to-à 30,000.....	511	14,577	92	2,683	18,988	544,253	2,916	82,882
30,000 to-à 35,000.....	784	25,895	69	2,184	18,891	604,993	1,124	36,610
35,000 to-à 40,000.....	148	5,607	153	5,610	6,073	224,419	379	14,244
40,000 to-à 50,000.....	114	5,449	150	6,432	3,023	133,063	524	22,962
50,000 and over-et plus.....	373	30,463	273	26,166	1,769	123,362	466	37,663
TOTAL.....	155,176	1,631,463	82,503	809,084	783,595	12,010,935	608,544	7,858,906
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000.....	39,455	18,127	57,289	20,160	33,385	55-	145,303	27,877
\$ 1,000 to-à 3,000.....	119,939	241,591	106,627	212,209	59,483	123,929	101,088	205,475
3,000 to-à 5,000.....	94,007	372,897	86,592	341,093	102,024	413,869	130,057	524,839
5,000 to-à 10,000.....	126,649	890,762	89,517	613,718	295,176	2,189,649	294,304	2,174,751
10,000 to-à 15,000.....	49,599	593,017	24,065	290,529	246,654	3,053,042	226,365	2,827,486
15,000 to-à 20,000.....	9,955	170,061	3,505	58,346	161,678	2,791,361	125,197	2,135,397
20,000 to-à 25,000.....	4,555	101,687	863	19,447	99,070	2,204,418	40,490	899,141
25,000 to-à 30,000.....	1,653	44,415	258	7,134	48,788	1,323,558	10,181	272,030
30,000 and over-et plus.....	1,678	79,070	877	50,133	29,974	1,094,846	2,621	116,596
TOTAL.....	447,490	2,511,627	369,593	1,612,769	1,076,232	13,194,617	1,075,606	9,183,593
	AGE GROUP 25 - 29 GROUPE D'ÂGE				AGE GROUP 30 - 34 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 6,000.....	5,172	28,095	7,857	40,786	2,934	15,238	5,392	28,461
\$ 6,000 to-à 8,000.....	34,923	246,517	56,655	398,011	21,086	149,928	40,445	286,608
8,000 to-à 10,000.....	52,421	476,609	63,869	575,650	31,205	281,586	46,632	420,317
10,000 to-à 12,500.....	69,675	784,263	90,279	1,018,104	43,056	487,464	62,063	700,247
12,500 to-à 15,000.....	81,504	1,124,914	90,256	1,241,950	56,989	784,895	66,406	916,693
15,000 to-à 17,500.....	90,331	1,470,699	88,452	1,438,572	57,287	931,675	64,034	1,040,571
17,500 to-à 20,000.....	97,232	1,824,307	74,550	1,396,994	65,357	1,227,557	54,213	1,015,832
20,000 to-à 22,500.....	91,760	1,952,538	51,152	1,083,700	72,524	1,541,309	46,078	976,828
22,500 to-à 25,000.....	91,877	2,179,934	41,167	975,904	79,483	1,889,451	32,143	762,210
25,000 to-à 27,500.....	80,098	2,098,576	29,426	768,808	79,055	2,075,580	29,819	783,877
27,500 to-à 30,000.....	63,514	1,821,037	17,656	506,214	72,411	2,082,220	24,318	697,037
30,000 to-à 35,000.....	77,855	2,506,588	12,490	401,857	114,180	3,694,372	27,833	896,394
35,000 to-à 40,000.....	32,592	1,210,549	3,503	130,596	64,355	2,394,596	11,992	444,475
40,000 to-à 50,000.....	21,659	948,265	1,988	86,459	50,007	2,198,279	6,016	260,715
50,000 and over-et plus.....	10,125	712,973	1,555	111,623	31,796	2,242,105	3,948	291,953
TOTAL.....	900,738	19,385,861	630,855	10,175,228	841,725	21,996,254	521,332	9,522,218
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000.....	17,930	26,320-	235,466	31,707	17,059	45,969-	241,549	28,574
\$ 1,000 to-à 3,000.....	24,137	47,682	75,403	144,592	16,487	34,060	70,693	133,083
3,000 to-à 5,000.....	38,870	158,941	70,367	282,718	22,490	90,855	57,393	231,240
5,000 to-à 10,000.....	141,247	1,086,405	179,068	1,341,873	92,903	712,607	145,041	1,072,933
10,000 to-à 15,000.....	160,799	2,018,300	184,095	2,301,178	112,025	1,411,248	131,987	1,657,803
15,000 to-à 20,000.....	188,872	3,317,237	163,757	2,848,651	124,685	2,194,055	119,162	2,072,002
20,000 to-à 25,000.....	184,461	4,151,239	92,649	2,066,911	153,336	3,460,443	78,653	1,748,675
25,000 to-à 30,000.....	143,992	3,929,922	47,275	1,280,303	152,489	4,185,081	54,360	1,486,988
30,000 and over-et plus.....	143,013	5,411,750	19,855	742,729	261,852	10,600,329	50,388	1,917,782
TOTAL.....	1,043,321	20,095,154	1,067,935	11,040,661	953,326	22,642,708	949,226	10,349,080

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	AGE GROUP 35 - 39 GROUPE D'ÂGE				AGE GROUP 40 - 44 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>axable Returns</b> <b>déclarations imposables</b>								
Under Moins de \$		\$		\$		\$		\$
\$ 6,000 to-à 8,000	1,881	9,746	6,001	30,701	2,120	10,636	3,373	16,620
8,000 to-à 10,000	13,571	96,014	36,874	261,265	9,176	65,557	27,443	194,926
10,000 to-à 12,500	18,122	162,342	46,388	417,095	13,240	120,183	31,076	278,723
12,500 to-à 15,000	30,032	339,362	61,315	686,817	22,363	253,312	48,667	550,239
15,000 to-à 17,500	39,157	542,958	57,598	789,857	28,674	396,415	43,962	604,589
17,500 to-à 20,000	50,547	819,328	51,658	836,817	33,994	554,320	48,422	785,566
20,000 to-à 22,500	51,857	973,074	45,473	850,973	40,902	768,110	36,230	676,184
22,500 to-à 25,000	59,577	1,266,136	35,551	753,451	48,757	1,036,323	28,923	613,097
25,000 to-à 27,500	60,081	1,428,011	28,405	674,532	45,252	1,076,728	22,142	523,931
27,500 to-à 30,000	63,811	1,675,653	24,457	641,832	48,741	1,280,090	16,194	424,817
30,000 to-à 35,000	61,261	1,758,364	19,316	553,025	44,034	1,264,292	15,083	432,990
35,000 to-à 40,000	110,443	3,580,326	25,369	821,285	80,974	2,622,336	18,878	608,076
40,000 to-à 50,000	76,795	2,872,582	14,423	539,001	53,276	1,991,226	10,829	403,382
50,000 and over-et plus	71,525	3,151,536	10,093	441,507	65,785	2,919,260	10,011	435,677
TOTAL	56,835	4,251,245	4,631	363,185	56,945	4,532,485	5,491	423,245
TOTAL	765,495	22,926,677	467,552	8,661,342	594,233	18,891,272	366,724	6,972,062
<b>II Returns</b> <b>toutes les déclarations</b>								
Under Moins de \$		\$		\$		\$		\$
\$ 1,000 to-à 3,000	15,353	58,178	189,597	17,087	12,593	60,940	119,660	9,255
3,000 to-à 5,000	13,130	25,609	61,553	113,874	10,019	19,412	43,508	84,245
5,000 to-à 10,000	14,894	60,134	46,690	187,956	12,325	48,850	38,321	153,298
10,000 to-à 15,000	62,458	482,081	136,043	1,018,482	45,515	347,650	98,253	727,908
15,000 to-à 20,000	80,206	1,009,736	124,716	1,542,510	60,336	758,804	94,678	1,178,425
20,000 to-à 25,000	104,501	1,828,014	98,058	1,703,856	76,493	1,350,080	85,493	1,476,491
25,000 to-à 30,000	120,824	2,720,196	64,688	1,443,952	95,009	2,135,318	51,473	1,146,154
30,000 and over-et plus	126,293	3,467,134	44,216	1,207,003	93,609	2,567,149	31,699	869,315
TOTAL	317,962	13,974,971	55,454	2,202,145	259,122	12,181,833	46,127	1,909,621
TOTAL	855,621	23,509,696	821,015	9,436,866	665,021	19,348,154	609,212	7,554,712
	AGE GROUP 45 - 49 GROUPE D'ÂGE				AGE GROUP 50 - 54 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>axable Returns</b> <b>déclarations imposables</b>								
Under Moins de \$		\$		\$		\$		\$
\$ 6,000 to-à 8,000	1,340	6,646	3,047	15,970	1,543	7,867	3,740	19,608
8,000 to-à 10,000	7,788	55,244	26,566	187,139	8,105	58,041	28,878	205,332
10,000 to-à 12,500	10,606	95,510	33,446	301,163	14,148	128,377	30,955	280,381
12,500 to-à 15,000	20,271	231,485	36,531	409,287	21,797	246,363	38,762	437,111
15,000 to-à 17,500	25,101	345,955	41,942	574,643	29,595	408,971	37,252	512,438
17,500 to-à 20,000	30,923	504,032	38,140	618,360	31,999	520,943	35,093	569,792
20,000 to-à 22,500	34,887	655,709	28,718	536,703	35,153	660,718	30,272	566,213
22,500 to-à 25,000	39,042	830,409	20,838	441,782	41,241	876,125	23,412	496,940
25,000 to-à 27,500	41,892	995,326	15,934	376,606	44,080	1,047,120	16,100	380,544
27,500 to-à 30,000	42,612	1,119,957	13,987	366,724	43,896	1,151,108	12,666	331,931
30,000 to-à 35,000	37,432	1,076,579	11,537	331,007	38,422	1,102,453	9,782	279,866
35,000 to-à 40,000	64,990	2,103,038	14,693	476,005	61,542	1,991,906	13,519	434,904
40,000 to-à 50,000	47,015	1,755,238	9,530	356,182	42,102	1,572,219	7,771	289,650
50,000 and over-et plus	55,173	2,433,631	6,385	280,522	46,355	2,057,849	7,503	331,699
TOTAL	55,415	4,563,921	5,205	419,609	55,181	4,828,259	6,317	531,640
TOTAL	514,487	16,772,682	306,499	5,691,701	515,159	16,658,317	302,022	5,668,049
<b>II Returns</b> <b>toutes les déclarations</b>								
Under Moins de \$		\$		\$		\$		\$
\$ 1,000 to-à 3,000	12,878	52,160	90,234	3,890	13,052	49,376	68,995	3,621
3,000 to-à 5,000	9,252	19,574	39,369	75,840	10,105	20,966	33,992	67,220
5,000 to-à 10,000	9,928	40,166	32,361	130,883	14,110	57,706	32,693	130,504
10,000 to-à 15,000	44,869	337,455	97,951	725,453	48,883	374,532	97,772	720,015
15,000 to-à 20,000	51,559	650,709	80,901	1,012,826	58,402	736,906	77,856	970,750
20,000 to-à 25,000	67,155	1,183,014	67,574	1,167,174	68,433	1,203,924	65,898	1,145,241
25,000 to-à 30,000	81,862	1,846,439	37,286	829,877	86,053	1,939,493	39,971	887,728
30,000 and over-et plus	80,855	2,218,581	25,979	710,436	82,941	2,270,428	22,762	620,373
TOTAL	224,431	10,964,792	36,770	1,570,019	207,008	10,575,334	36,043	1,625,538
TOTAL	582,789	17,208,569	508,425	6,226,398	588,987	17,129,912	475,982	6,170,990

TABLE 10 (CONTINUED)

## ALL RETURNS BY AGE, SEX AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP 55 - 59 GROUPE D'ÂGE				AGE GROUP 60 - 64 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i>		\$		\$		\$		\$
\$ 6,000 to-à 8,000.....	1,154	5,546	2,162	11,295	715	3,192	1,300	6,787
8,000 to-à 10,000.....	9,108	64,595	21,990	158,979	6,273	44,624	18,680	135,221
10,000 to-à 12,500.....	12,783	117,015	29,527	265,666	12,648	113,753	25,243	226,077
12,500 to-à 15,000.....	25,184	286,737	33,105	371,079	25,340	286,537	29,081	324,145
15,000 to-à 17,500.....	26,801	368,569	32,265	442,150	27,732	381,572	21,169	291,236
17,500 to-à 20,000.....	31,391	510,865	29,574	480,282	31,000	503,668	22,614	366,245
20,000 to-à 22,500.....	37,162	698,036	23,232	432,885	32,205	602,841	19,542	368,150
22,500 to-à 25,000.....	37,871	806,985	17,839	378,321	31,738	673,606	13,731	291,471
25,000 to-à 27,500.....	37,449	889,704	12,984	307,282	30,943	734,036	10,740	254,430
27,500 to-à 30,000.....	36,461	956,566	10,669	279,679	29,573	776,194	6,295	164,341
30,000 to-à 35,000.....	33,901	972,534	7,728	221,551	23,676	679,992	6,607	189,534
35,000 to-à 40,000.....	48,863	1,576,911	11,009	354,102	34,119	1,102,986	7,046	226,164
40,000 to-à 50,000.....	32,826	1,224,920	6,394	239,094	21,815	817,506	4,962	186,034
50,000 and over-et plus.....	38,304	1,703,621	6,304	274,415	25,079	1,114,440	4,729	211,593
	45,991	4,081,103	5,092	442,851	31,351	2,835,207	5,300	470,153
TOTAL.....	455,249	14,263,706	249,874	4,659,630	364,207	10,670,154	197,039	3,711,580
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i>		\$		\$		\$		\$
\$ 1,000 to-à 3,000.....	16,162	30,939	46,971	3,841	15,460	21,488	30,069	2,915
3,000 to-à 5,000.....	8,451	18,023	26,865	53,435	11,799	23,813	22,055	44,818
5,000 to-à 10,000.....	15,246	61,965	28,606	115,352	15,458	61,593	29,869	117,999
10,000 to-à 15,000.....	49,327	376,423	85,802	639,446	48,709	373,826	75,419	560,775
15,000 to-à 20,000.....	57,980	724,698	66,636	827,970	58,402	728,800	51,428	629,317
20,000 to-à 25,000.....	69,710	1,228,820	53,499	925,143	63,891	1,118,343	42,654	742,949
25,000 to-à 30,000.....	75,877	1,709,234	31,183	693,634	63,274	1,420,786	24,777	552,699
30,000 and over-et plus.....	70,715	1,938,632	18,738	510,558	53,552	1,464,503	13,182	361,515
	167,317	8,673,481	29,551	1,340,483	113,197	5,919,626	22,558	1,115,390
TOTAL.....	530,785	14,700,336	387,851	5,109,863	443,742	11,089,799	312,011	4,128,377
	AGE GROUP 65 - 69 GROUPE D'ÂGE				70 AND OVER - 70 ANS ET PLUS			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i>		\$		\$		\$		\$
\$ 6,000 to-à 8,000.....	165	438	96	265	336	861	147	532
8,000 to-à 10,000.....	643	4,711	724	5,432	760	5,555	1,109	8,210
10,000 to-à 12,500.....	6,514	60,764	12,270	115,036	9,305	86,801	18,173	170,941
12,500 to-à 15,000.....	19,736	222,709	26,666	300,605	34,437	390,927	50,308	560,672
15,000 to-à 17,500.....	30,486	419,315	21,363	293,716	36,163	496,070	36,259	496,061
17,500 to-à 20,000.....	28,140	455,857	17,334	280,714	30,698	497,206	30,585	494,873
20,000 to-à 22,500.....	22,110	413,614	13,109	245,778	21,644	404,745	19,335	361,402
22,500 to-à 25,000.....	19,641	417,422	10,336	219,506	15,905	336,650	16,658	352,809
25,000 to-à 27,500.....	14,344	340,527	6,858	162,246	14,072	333,718	9,863	233,949
27,500 to-à 30,000.....	12,721	332,826	5,091	133,623	9,433	246,449	8,040	210,674
30,000 to-à 35,000.....	8,677	248,800	3,853	110,216	7,748	222,044	7,687	220,469
35,000 to-à 40,000.....	13,195	424,567	4,966	160,132	12,058	388,948	8,579	277,291
40,000 to-à 50,000.....	10,149	378,994	3,395	126,220	7,875	295,091	6,135	229,115
50,000 and over-et plus.....	9,807	435,163	3,417	153,234	9,467	422,831	6,914	308,300
	16,242	1,591,173	4,687	423,568	17,118	1,767,732	10,201	1,024,780
TOTAL.....	212,570	5,746,879	134,165	2,730,291	227,019	5,895,627	229,993	4,950,078
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i>		\$		\$		\$		\$
\$ 1,000 to-à 3,000.....	3,859	7,814	2,144	724	3,781	5,724	2,354	634
3,000 to-à 5,000.....	7,534	18,016	10,408	26,015	12,292	30,580	21,130	56,724
5,000 to-à 10,000.....	13,084	54,453	28,022	114,344	36,045	146,203	48,510	194,954
10,000 to-à 15,000.....	74,318	572,170	75,214	578,363	137,056	1,024,435	142,149	1,067,087
15,000 to-à 20,000.....	75,657	938,090	53,694	660,076	101,259	1,241,018	95,407	1,159,324
20,000 to-à 25,000.....	51,762	894,697	31,264	540,422	54,020	930,330	51,556	884,252
25,000 to-à 30,000.....	34,412	767,371	17,540	389,465	30,442	680,763	27,092	599,489
30,000 and over-et plus.....	21,624	587,866	9,107	248,299	17,427	475,097	16,035	439,507
	50,002	2,861,272	16,770	877,348	47,111	2,905,994	32,426	1,866,979
TOTAL.....	332,252	6,686,121	244,163	3,433,607	439,433	7,428,697	436,659	6,267,682

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

		TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ			
		Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
		Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Taxable Returns Déclarations imposables									
Under Moins de \$			\$		\$		\$		\$
\$ 6,000 to-à	8,000	39,439	207,281	49,641	256,163	54	175	26	101
\$ 6,000 to-à	8,000	242,812	1,717,491	378,158	2,677,832	22	154	304	2,177
8,000 to-à	10,000	317,826	2,870,631	461,360	4,166,699	47	432	67	608
10,000 to-à	12,500	472,479	5,323,173	604,205	6,791,004	59	638	127	1,418
12,500 to-à	15,000	514,614	7,084,617	570,050	7,832,331	22	297	93	1,326
15,000 to-à	17,500	514,764	8,363,076	507,429	8,228,117	39	613		
17,500 to-à	20,000	510,975	9,583,317	391,533	7,323,114	23	440	146	2,696
20,000 to-à	22,500	517,817	11,002,884	288,975	6,126,418			10	218
22,500 to-à	25,000	502,854	11,944,263	213,025	5,047,056				
25,000 to-à	27,500	477,144	12,516,722	163,910	4,295,404				
27,500 to-à	30,000	410,575	11,787,143	126,575	3,627,476	31	905	62	1,800
30,000 to-à	35,000	637,894	20,622,867	145,575	4,695,003	10	331	62	1,991
35,000 to-à	40,000	395,021	14,742,947	79,466	2,963,604				
40,000 to-à	50,000	396,298	17,523,388	64,034	2,813,515	19	787		
50,000 and over-et plus		379,141	31,560,026	53,166	4,566,436	28	2,480		
TOTAL		6,329,653	166,849,826	4,097,102	71,410,169	366	7,593	905	12,852
All Returns Toutes les déclarations									
Under Moins de \$			\$		\$		\$		\$
\$ 1,000 to-à	3,000	200,967	340,846	1,229,631	147,568	376	573	271	175
\$ 1,000 to-à	3,000	302,628	623,253	612,691	1,217,531	552	992	473	837
3,000 to-à	5,000	388,481	1,567,632	629,481	2,525,179	76	298	535	2,216
5,000 to-à	10,000	1,167,110	8,767,997	1,516,533	11,240,805	371	2,695	723	5,236
10,000 to-à	15,000	1,112,878	13,864,368	1,211,828	15,058,193	82	948	253	3,162
15,000 to-à	20,000	1,041,155	18,209,938	907,617	15,699,924	72	1,221	149	2,749
20,000 to-à	25,000	1,029,175	23,137,387	506,665	11,277,171			12	266
25,000 to-à	30,000	893,938	24,472,366	293,792	8,013,460	39	1,112	62	1,800
30,000 and over-et plus		1,822,667	85,243,295	349,440	15,334,764	62	3,815	75	2,771
TOTAL		7,958,999	175,545,388	7,257,678	80,514,596	1,633	10,579	2,553	18,859
GRAND TOTAL—TOTAL GLOBAL									
		Male—Hommes		Female—Femmes					
		Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total				
Taxable Returns Déclarations imposables									
Under Moins de \$			\$		\$				
\$ 6,000 to-à	8,000	39,493	207,456	49,667	256,263				
8,000 to-à	10,000	242,834	1,717,645	378,462	2,680,009				
10,000 to-à	12,500	317,873	2,871,062	461,427	4,167,306				
12,500 to-à	15,000	472,538	5,323,811	604,332	6,792,422				
15,000 to-à	17,500	514,636	7,084,914	570,143	7,833,657				
17,500 to-à	20,000	514,803	8,363,688	507,429	8,228,117				
20,000 to-à	22,500	510,998	9,583,757	391,679	7,325,809				
22,500 to-à	25,000	517,817	11,002,884	288,985	6,126,636				
25,000 to-à	27,500	502,856	11,944,311	213,025	5,047,056				
27,500 to-à	30,000	477,151	12,516,904	163,910	4,295,404				
30,000 to-à	35,000	410,606	11,788,048	126,637	3,629,276				
35,000 to-à	40,000	637,904	20,623,198	145,637	4,696,994				
40,000 to-à	50,000	395,024	14,743,059	79,466	2,963,604				
50,000 and over-et plus		396,317	17,524,175	64,035	2,813,564				
TOTAL		6,330,019	166,857,419	4,098,007	71,423,022				
All Returns Toutes les déclarations									
Under Moins de \$			\$		\$				
\$ 1,000 to-à	3,000	201,343	341,421	1,229,902	147,392				
\$ 1,000 to-à	3,000	303,180	624,245	613,164	1,218,368				
3,000 to-à	5,000	388,557	1,567,930	630,016	2,527,395				
5,000 to-à	10,000	1,167,481	8,770,691	1,517,256	11,246,041				
10,000 to-à	15,000	1,112,960	13,865,316	1,212,081	15,061,355				
15,000 to-à	20,000	1,041,227	18,211,159	907,766	15,702,672				
20,000 to-à	25,000	1,029,178	23,137,460	506,677	11,277,438				
25,000 to-à	30,000	893,977	24,473,478	293,854	8,015,260				
30,000 and over-et plus		1,822,729	85,247,111	349,515	15,337,534				
TOTAL		7,960,632	175,555,968	7,260,231	80,533,454				

TABLE 11

## ALL RETURNS BY AGE, SEX AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER - MOINS DE 20				AGE GROUP 20 - 24 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>		\$		\$		\$		\$
Employees.....	136,467	1,433,679	76,165	711,696	684,301	10,967,625	570,686	7,494,246
Farmers.....	1,232	16,751	219	4,324	6,741	107,650	932	14,713
Fishermen.....	1,585	15,756	68	418	3,804	48,788	351	2,510
Professionals.....	74	1,133	97	1,142	1,075	14,551	829	11,063
Salesmen.....	48	370	17	135	888	10,624	110	898
Business Proprietors.....	1,084	10,849	286	2,325	9,570	127,371	2,458	28,490
Investors.....	2,713	61,921	2,634	67,181	3,366	88,806	2,846	73,833
Property Owners.....	21	434	64	376	545	8,160	264	3,485
Pensioners.....	11	63			10	129		
Unclassified.....	11,941	90,508	2,953	21,485	73,295	637,232	30,068	229,667
<b>TOTAL.....</b>	<b>155,176</b>	<b>1,631,463</b>	<b>82,503</b>	<b>809,084</b>	<b>783,595</b>	<b>12,010,935</b>	<b>608,544</b>	<b>7,858,906</b>

## All Returns

Employees.....	394,554	2,195,619	309,667	1,417,435	887,922	11,829,140	832,252	8,503,247
Farmers.....	2,679	22,079	625	6,043	14,387	139,980	1,727	17,662
Fishermen.....	2,908	19,137	187	766	4,523	52,049	474	2,830
Professionals.....	432	2,391	385	2,191	2,388	19,590	2,420	17,311
Salesmen.....	381	1,444	99	367	1,679	12,795	718	2,793
Business Proprietors.....	2,274	15,352	1,446	4,828	16,679	154,202	7,947	43,475
Investors.....	11,417	109,806	10,620	109,201	12,537	130,127	18,712	114,203
Property Owners.....	201	1,224	135	618	1,250	10,541	746	4,390
Pensioners.....	993	2,515	874	910	518	1,449	944	3,038
Unclassified.....	31,651	142,060	45,555	70,411	134,349	844,744	209,666	474,643
<b>TOTAL.....</b>	<b>447,490</b>	<b>2,511,627</b>	<b>369,593</b>	<b>1,612,769</b>	<b>1,076,232</b>	<b>13,194,617</b>	<b>1,075,606</b>	<b>9,183,593</b>

	AGE GROUP 25 - 29 GROUPE D'ÂGE				AGE GROUP 30 - 34 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>		\$		\$		\$		\$
Employees.....	795,084	17,745,595	584,643	9,605,175	739,297	19,603,925	470,217	8,667,252
Farmers.....	10,778	211,507	1,439	20,420	10,173	230,011	1,723	24,310
Fishermen.....	4,020	63,818	383	3,633	3,874	67,307	343	2,901
Professionals.....	7,161	198,702	3,396	67,153	14,600	648,741	4,956	130,921
Salesmen.....	1,155	17,279	302	4,654	2,157	44,550	534	10,008
Business Proprietors.....	22,355	377,437	6,432	81,236	28,022	524,514	9,653	134,293
Investors.....	5,275	229,147	4,578	145,194	8,234	470,963	9,107	302,821
Property Owners.....	993	16,476	825	9,048	1,644	39,688	910	13,757
Pensioners.....	14	113	275	2,378	28	323	223	2,749
Unclassified.....	53,903	525,787	28,582	236,338	33,696	366,232	23,666	233,207
<b>TOTAL.....</b>	<b>900,738</b>	<b>19,385,861</b>	<b>630,855</b>	<b>10,175,228</b>	<b>841,725</b>	<b>21,996,254</b>	<b>521,332</b>	<b>9,522,218</b>
<b>All Returns</b>								
Employees.....	864,285	18,114,221	727,509	10,143,839	783,111	19,888,614	599,917	9,159,820
Farmers.....	22,901	266,944	3,182	25,123	22,225	298,095	3,395	29,040
Fishermen.....	4,828	68,464	579	4,366	4,948	74,190	554	3,458
Professionals.....	9,787	209,700	5,991	76,848	17,508	665,246	7,633	141,001
Salesmen.....	2,075	21,941	1,561	6,926	2,568	47,260	1,654	12,089
Business Proprietors.....	37,047	444,632	18,793	106,018	45,260	596,804	25,455	170,111
Investors.....	11,758	277,184	41,606	207,016	14,896	547,413	67,306	412,514
Property Owners.....	1,864	20,438	2,602	12,751	3,371	45,054	3,876	20,915
Pensioners.....	82	274	1,663	7,015	1,074	3,728	1,467	6,527
Unclassified.....	88,694	671,358	264,449	450,760	58,365	476,303	237,969	393,604
<b>TOTAL.....</b>	<b>1,043,321</b>	<b>20,095,154</b>	<b>1,067,935</b>	<b>11,040,661</b>	<b>953,326</b>	<b>22,642,708</b>	<b>949,226</b>	<b>10,349,080</b>

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

AGE GROUP 35 - 39 GROUPE D'ÂGE				AGE GROUP 40 - 44 GROUPE D'ÂGE				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
	\$		\$		\$		\$	Déclarations imposables
661,938	19,773,141	416,144	7,695,577	503,258	15,893,697	322,064	6,049,320	..... Employés
11,533	283,628	1,781	31,347	10,789	280,608	1,611	31,832	..... Cultivateurs
3,445	58,712	256	1,779	2,721	50,309	136	1,122	..... Pêcheurs
17,015	930,928	4,131	101,933	11,729	761,633	2,661	73,114	..... Professionnels
1,734	42,573	187	3,351	1,858	46,743	319	5,154	..... Vendeurs
30,577	630,303	10,138	148,549	28,680	602,607	8,292	125,606	..... Propriétaires d'entreprises
12,536	830,429	13,245	432,732	13,538	893,122	16,035	483,684	..... Portefeuellistes
2,770	85,563	1,641	24,343	3,726	130,781	2,292	39,254	..... Propriétaires d'immeubles
433	3,761			307	4,976	299	4,564	..... Pensionnés
23,514	287,640	20,021	221,655	17,627	226,796	13,015	158,411	..... Non classés
765,495	22,926,677	467,552	8,661,342	594,233	18,891,272	366,724	6,972,062	..... TOTAL
								Toutes les déclarations
692,183	19,991,769	524,093	8,147,129	522,681	16,046,536	397,764	6,378,547	..... Employés
23,844	349,638	3,779	37,885	21,738	344,151	3,370	38,863	..... Cultivateurs
4,390	63,809	407	2,435	3,380	53,392	248	1,633	..... Pêcheurs
19,645	948,662	6,382	110,205	13,125	773,675	3,744	77,917	..... Professionnels
2,688	48,797	1,136	5,828	2,436	50,715	743	6,228	..... Vendeurs
46,963	704,290	24,890	182,596	42,022	659,664	18,510	149,819	..... Propriétaires d'entreprises
18,337	936,000	66,544	559,869	18,998	989,434	56,060	600,757	..... Portefeuellistes
4,378	93,773	4,930	31,923	5,168	137,067	5,359	46,509	..... Propriétaires d'immeubles
1,428	6,728	3,064	11,568	2,165	14,060	3,143	16,409	..... Pensionnés
41,765	366,229	185,790	347,427	33,308	279,461	120,271	238,029	..... Non classés
855,621	23,509,696	821,015	9,436,866	665,021	19,348,154	609,212	7,554,712	..... TOTAL
AGE GROUP 45 - 49 GROUPE D'ÂGE				AGE GROUP 50 - 54 GROUPE D'ÂGE				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
	\$		\$		\$		\$	Déclarations imposables
429,936	13,730,430	259,846	4,759,974	417,799	13,250,311	238,331	4,389,866	..... Employés
11,545	314,420	2,041	38,855	16,697	459,547	2,629	47,918	..... Cultivateurs
1,991	36,225	73	599	1,990	36,338	317	3,566	..... Pêcheurs
9,355	672,196	2,150	49,083	8,428	597,437	2,050	52,808	..... Professionnels
1,580	38,108	250	5,415	1,593	43,427	348	5,298	..... Vendeurs
27,287	602,618	6,730	103,313	24,391	535,781	6,582	99,741	..... Propriétaires d'entreprises
15,693	1,009,357	19,742	532,828	19,520	1,267,571	33,401	827,983	..... Portefeuellistes
4,756	180,002	2,477	43,642	5,409	188,251	3,514	69,023	..... Propriétaires d'immeubles
1,239	21,758	1,153	15,311	4,085	63,373	3,453	39,907	..... Pensionnés
11,105	167,567	12,037	142,681	15,247	216,281	11,397	131,940	..... Non classés
514,487	16,772,682	306,499	5,691,701	515,159	16,658,317	302,022	5,668,049	..... TOTAL
								Toutes les déclarations
448,280	13,872,738	322,558	5,041,276	434,729	13,387,618	287,958	4,619,687	..... Employés
23,799	386,537	3,735	46,288	27,449	518,043	5,070	57,042	..... Cultivateurs
2,674	40,480	84	600	2,802	40,579	358	3,765	..... Pêcheurs
10,139	678,820	3,142	53,142	9,378	605,185	2,966	56,714	..... Professionnels
2,056	41,018	474	5,928	1,894	45,283	607	6,241	..... Vendeurs
40,600	657,351	14,960	125,961	39,371	603,290	13,834	119,205	..... Propriétaires d'entreprises
20,981	1,096,595	58,680	651,859	26,067	1,374,383	74,848	963,568	..... Portefeuellistes
6,808	191,830	6,093	53,073	7,707	198,313	8,141	84,402	..... Propriétaires d'immeubles
3,325	29,785	7,172	38,625	10,362	90,243	12,496	74,804	..... Pensionnés
24,127	213,416	91,527	209,646	29,228	266,974	69,704	185,562	..... Non classés
582,789	17,208,569	508,425	6,226,398	588,987	17,129,912	475,982	6,170,990	..... TOTAL

TABLE 11 (CONTINUED)

## ALL RETURNS BY AGE, SEX AND OCCUPATION

1982 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP 55 - 59 GROUPE D'ÂGE				AGE GROUP 60 - 64 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	344,281	\$ 10,675,177	174,876	\$ 3,250,640	232,915	\$ 6,898,170	102,563	\$ 1,925,017
Farmers.....	15,912	451,347	2,302	43,587	12,077	363,713	1,744	32,785
Fishermen.....	1,818	31,964	95	1,673	993	15,634		
Professionals.....	7,196	495,623	953	25,924	5,716	349,185	823	24,928
Salesmen.....	1,439	35,676	262	5,067	1,017	28,616	214	4,755
Business Proprietors.....	19,097	422,924	4,801	75,005	12,187	284,372	2,859	49,416
Investors.....	24,296	1,302,846	44,963	962,936	32,283	1,372,655	60,927	1,274,653
Property Owners.....	5,961	229,485	3,066	52,544	4,367	148,863	2,549	45,039
Pensioners.....	18,239	373,044	8,426	118,885	47,993	959,093	17,303	257,106
Unclassified.....	17,010	245,619	10,130	123,370	14,659	249,853	8,049	97,819
TOTAL.....	455,249	14,263,706	249,874	4,659,630	364,207	10,670,154	197,039	3,711,580
<b>All Returns</b>								
Employees.....	359,348	10,790,159	203,755	3,400,293	244,605	6,981,057	118,900	2,013,078
Farmers.....	27,000	510,626	3,968	49,736	21,613	414,070	2,440	34,308
Fishermen.....	2,549	36,897	113	1,665	1,463	17,098		
Professionals.....	8,000	499,772	1,563	28,826	6,182	352,120	1,061	26,100
Salesmen.....	1,877	38,367	583	6,023	1,428	30,547	247	4,908
Business Proprietors.....	31,359	485,571	11,351	95,829	21,101	326,911	6,678	60,041
Investors.....	32,992	1,389,465	86,265	1,124,848	45,123	1,464,750	104,325	1,455,680
Property Owners.....	8,084	241,763	7,245	65,704	6,819	160,684	5,886	56,630
Pensioners.....	28,153	424,850	21,965	173,343	65,643	1,056,025	41,418	357,442
Unclassified.....	31,423	282,867	51,043	163,596	29,765	286,536	31,048	120,130
TOTAL.....	530,785	14,700,336	387,851	5,109,863	443,742	11,089,799	312,011	4,128,377

	AGE GROUP 65 - 69 GROUPE D'ÂGE				70 AND OVER - 70 ANS ET PLUS			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	43,411	\$ 1,398,206	18,763	\$ 396,814	11,866	\$ 421,008	5,800	\$ 122,502
Farmers.....	8,516	258,471	1,007	22,610	7,444	207,733	1,448	36,028
Fishermen.....	207	3,861			108	1,804		
Professionals.....	3,233	187,261	216	5,739	1,950	111,465	162	5,981
Salesmen.....	952	27,900	24	698	382	13,578	77	1,208
Business Proprietors.....	7,330	180,364	1,509	28,201	3,721	95,577	923	24,972
Investors.....	40,957	1,561,266	66,891	1,541,061	101,092	3,168,335	160,181	3,795,801
Property Owners.....	2,985	99,226	2,166	44,748	4,929	152,667	3,120	66,946
Pensioners.....	101,949	1,949,921	41,598	659,884	93,870	1,668,332	56,941	862,772
Unclassified.....	3,030	80,403	1,991	30,539	1,657	55,128	1,341	33,868
TOTAL.....	212,570	5,746,879	134,165	2,730,291	227,019	5,895,627	229,993	4,950,078
<b>All Returns</b>								
Employees.....	47,250	1,438,966	21,773	425,080	13,612	442,275	6,785	129,309
Farmers.....	14,453	295,921	1,772	27,610	12,759	240,877	2,200	40,243
Fishermen.....	462	5,605			152	2,140		
Professionals.....	3,364	189,322	262	6,018	2,235	113,600	202	6,303
Salesmen.....	1,101	29,526	82	1,222	467	14,394	77	1,208
Business Proprietors.....	11,087	206,485	2,830	35,416	5,743	108,256	1,888	29,930
Investors.....	48,811	1,648,665	88,959	1,723,165	129,091	3,423,320	218,115	4,288,800
Property Owners.....	4,921	114,064	3,965	55,892	7,897	172,911	6,801	89,029
Pensioners.....	195,108	2,662,201	120,884	1,122,442	265,211	2,852,809	198,454	1,648,640
Unclassified.....	5,695	95,364	3,636	36,763	2,266	58,115	2,137	34,220
TOTAL.....	332,252	6,686,121	244,163	3,433,607	439,433	7,428,697	436,659	6,267,682

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
	\$		\$		\$		\$	Déclarations imposables
5,000,553	131,790,964	3,240,098	55,068,079	122	2,422	407	4,475	..... Employés
123,437	3,185,386	18,876	348,727	22	1,029			..... Cultivateurs
26,556	430,514	2,030	18,263			14	115	..... Pêcheurs
87,532	4,968,857	22,424	549,789					..... Professionnels
14,803	349,443	2,644	46,640					..... Vendeurs
214,301	4,394,718	60,663	901,146	79	889	18	108	..... Propriétaires d'entreprises
279,503	12,256,417	434,550	10,440,708	87	2,079	299	5,855	..... Portefeuellistes
38,106	1,279,594	22,888	412,205	10	137			..... Propriétaires d'immeubles
268,178	5,044,888	129,679	1,963,633	37	410	103	1,120	..... Pensionnés
276,684	3,149,047	163,250	1,660,980			53	646	..... Non classés
6,329,653	166,849,826	4,097,102	71,410,169	366	7,593	905	12,852	..... TOTAL
Toutes les déclarations								
5,692,560	134,978,712	4,352,931	59,378,738	621	3,858	765	5,514	..... Employés
234,847	3,786,961	35,263	409,844	53	1,182	101	599	..... Cultivateurs
35,079	473,838	3,012	21,579			14	115	..... Pêcheurs
102,183	5,058,084	35,751	602,575			18	77	..... Professionnels
20,650	382,087	7,981	59,761					..... Vendeurs
339,506	4,962,806	148,582	1,123,228	265	931	53	11	..... Propriétaires d'entreprises
391,008	13,387,142	892,040	12,211,481	223	2,438	672	8,587	..... Portefeuellistes
58,468	1,387,663	55,779	521,836	87	158	32	84	..... Propriétaires d'immeubles
574,062	7,144,668	413,544	3,460,764	276	807	736	3,364	..... Pensionnés
510,636	3,983,428	1,312,795	2,724,790	99	684	161	676	..... Non classés
7,958,999	175,545,388	7,257,678	80,514,596	1,633	10,579	2,553	18,859	..... TOTAL
GRAND TOTAL—TOTAL GLOBAL								
Male—Hommes		Female—Femmes						
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total					
	\$		\$	Déclarations imposables				
5,000,675	131,793,386	3,240,505	55,072,553	..... Employés				
123,459	3,186,414	18,885	349,205	..... Cultivateurs				
26,556	430,514	2,044	18,378	..... Pêcheurs				
87,539	4,969,377	22,426	549,844	..... Professionnels				
14,803	349,443	2,644	46,640	..... Vendeurs				
214,380	4,395,607	60,681	901,254	..... Propriétaires d'entreprises				
279,590	12,258,496	434,849	10,446,563	..... Portefeuellistes				
38,116	1,279,731	22,888	412,205	..... Propriétaires d'immeubles				
268,215	5,045,297	129,782	1,964,752	..... Pensionnés				
276,686	3,149,153	163,303	1,661,626	..... Non classés				
6,330,019	166,857,419	4,098,007	71,423,022	..... TOTAL				
Toutes les déclarations								
5,693,181	134,982,569	4,353,696	59,384,251	..... Employés				
234,900	3,788,144	35,364	410,444	..... Cultivateurs				
35,079	473,838	3,026	21,694	..... Pêcheurs				
102,192	5,058,605	35,769	602,652	..... Professionnels				
20,650	382,087	7,982	59,762	..... Vendeurs				
339,771	4,963,738	148,635	1,123,239	..... Propriétaires d'entreprises				
391,231	13,389,580	892,712	12,220,067	..... Portefeuellistes				
58,555	1,387,821	55,811	521,751	..... Propriétaires d'immeubles				
574,338	7,145,475	414,280	3,464,128	..... Pensionnés				
510,735	3,984,112	1,312,956	2,725,466	..... Non classés				
7,960,632	175,555,968	7,260,231	80,533,454	..... TOTAL				

TABLE 12

## ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	EMPLOYEES OF BUSINESSES EMPLOYÉS D'ENTREPRISES				EMPLOYEES OF INSTITUTIONS EMPLOYÉS D'INSTITUTIONS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 6,000.....	31,063	162,108	43,913	1,870	3,276	16,061	5,046	372
\$ 6,000 to-à 8,000.....	325,431	2,306,353	924,271	81,203	30,909	219,550	83,664	7,074
8,000 to-à 10,000.....	397,787	3,590,009	1,725,865	237,134	48,488	439,542	197,212	25,558
10,000 to-à 12,500.....	568,172	6,406,081	3,452,039	577,765	66,507	751,071	386,157	63,331
12,500 to-à 15,000.....	611,550	8,417,748	4,897,355	917,834	83,129	1,148,483	647,620	120,811
15,000 to-à 17,500.....	573,880	9,313,360	5,679,214	1,140,043	107,789	1,753,295	1,044,056	203,616
17,500 to-à 20,000.....	512,116	9,594,575	6,091,117	1,282,672	90,064	1,682,805	1,027,494	210,916
20,000 to-à 22,500.....	468,601	9,950,233	6,551,378	1,438,473	65,867	1,397,799	889,041	189,027
22,500 to-à 25,000.....	414,482	9,837,786	6,663,001	1,520,437	53,664	1,272,230	846,038	191,050
25,000 to-à 27,500.....	362,418	9,506,533	6,554,328	1,562,269	49,017	1,286,153	873,692	202,678
27,500 to-à 30,000.....	302,103	8,668,092	6,087,053	1,493,434	38,207	1,093,259	749,554	179,926
30,000 to-à 35,000.....	431,732	13,935,918	10,029,435	2,577,837	39,169	1,260,978	883,307	218,918
35,000 to-à 40,000.....	241,905	9,017,117	6,639,893	1,789,290	20,761	773,282	556,425	145,436
40,000 to-à 50,000.....	221,113	9,774,688	7,362,994	2,108,302	17,926	788,460	590,411	160,742
50,000 and over-et plus.....	179,349	14,195,366	10,811,391	4,052,024	11,335	740,385	575,649	186,444
TOTAL.....	5,641,702	124,675,966	83,513,248	20,780,587	726,108	14,623,354	9,355,364	2,105,899
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000.....	114,318	47,456	130		13,149	6,238	12	
\$ 1,000 to-à 3,000.....	361,504	730,524	2,167	12	38,335	76,366	152	3
3,000 to-à 5,000.....	405,996	1,629,818	86,273	396	40,105	160,456	7,338	70
5,000 to-à 10,000.....	1,094,832	8,227,909	3,090,158	319,798	122,731	938,589	321,391	32,932
10,000 to-à 15,000.....	1,208,793	15,158,360	8,396,019	1,495,599	154,791	1,960,608	1,040,097	184,142
15,000 to-à 20,000.....	1,090,440	18,984,014	11,780,334	2,422,715	199,667	3,467,301	2,073,638	414,532
20,000 to-à 25,000.....	885,420	19,839,689	13,221,789	2,958,910	120,232	2,685,686	1,736,666	380,077
25,000 to-à 30,000.....	665,918	18,212,391	12,648,834	3,055,703	87,750	2,393,804	1,626,214	382,604
30,000 and over-et plus.....	1,076,456	47,042,578	34,880,182	10,527,453	89,821	3,586,426	2,609,328	711,539
TOTAL.....	6,903,677	129,872,739	84,105,886	20,780,587	866,581	15,275,474	9,414,837	2,105,899
	TEACHERS AND PROFESSORS INSTITUTEURS ET PROFESSEURS				FEDERAL EMPLOYEES EMPLOYÉS FÉDÉRAUX			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 6,000.....	345	1,893	706	36	959	4,702	868	48
\$ 6,000 to-à 8,000.....	2,831	20,359	7,627	597	3,597	25,403	9,391	751
8,000 to-à 10,000.....	3,285	30,285	12,438	1,632	7,814	71,505	32,321	4,699
10,000 to-à 12,500.....	8,092	90,943	44,758	7,509	9,103	103,503	53,504	9,210
12,500 to-à 15,000.....	6,220	85,841	47,618	8,904	14,901	205,667	118,306	21,738
15,000 to-à 17,500.....	9,081	147,334	85,667	17,821	19,634	319,728	190,710	38,682
17,500 to-à 20,000.....	9,691	181,908	109,420	24,088	30,758	578,885	360,042	77,881
20,000 to-à 22,500.....	14,485	309,847	198,619	46,151	28,711	608,138	385,031	85,547
22,500 to-à 25,000.....	21,331	508,187	334,800	78,921	27,033	643,785	417,207	96,741
25,000 to-à 27,500.....	24,130	633,733	430,300	105,870	35,432	929,497	618,127	146,904
27,500 to-à 30,000.....	26,334	757,821	515,083	126,468	33,146	952,702	646,334	159,082
30,000 to-à 35,000.....	53,239	1,736,215	1,218,424	316,608	40,350	1,304,116	900,475	234,235
35,000 to-à 40,000.....	47,213	1,769,049	1,262,098	346,576	23,004	856,793	610,255	166,383
40,000 to-à 50,000.....	49,624	2,163,489	1,578,215	444,984	22,558	1,000,990	737,254	218,585
50,000 and over-et plus.....	16,509	992,865	765,236	244,812	13,730	827,542	635,642	214,559
TOTAL.....	292,410	9,429,769	6,611,010	1,770,979	310,730	8,432,955	5,715,469	1,475,046
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000.....	1,280	422	9		3,382	1,594	1	
\$ 1,000 to-à 3,000.....	2,662	5,192	23		9,306	18,877	10	
3,000 to-à 5,000.....	2,510	10,354	687	16	10,800	43,579	1,668	10
5,000 to-à 10,000.....	10,998	82,562	25,130	2,250	18,954	145,312	49,018	5,488
10,000 to-à 15,000.....	15,201	187,164	93,231	16,413	24,226	312,087	172,185	30,948
15,000 to-à 20,000.....	19,043	333,980	195,224	41,910	50,522	900,837	550,855	116,563
20,000 to-à 25,000.....	36,136	825,184	533,444	125,072	56,090	1,259,644	802,347	182,288
25,000 to-à 30,000.....	51,021	1,407,120	945,727	232,338	69,040	1,894,745	1,264,531	305,986
30,000 and over-et plus.....	168,355	6,726,071	4,824,279	1,352,981	99,712	3,992,125	2,883,763	833,763
TOTAL.....	307,206	9,578,050	6,617,753	1,770,979	342,032	8,568,798	5,724,377	1,475,046

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	PROVINCIAL EMPLOYEES EMPLOYÉS PROVINCIAUX				MUNICIPAL EMPLOYEES EMPLOYÉS MUNICIPAUX			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>I Taxable Returns</b> <b>déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	976	5,169	1,024	51	719	3,683	909	47
\$ 6,000 to-à 8,000.....	7,341	52,509	19,614	1,549	13,063	93,920	36,220	3,143
8,000 to-à 10,000.....	13,696	122,576	54,961	6,955	18,312	164,244	72,981	9,226
10,000 to-à 12,500.....	20,147	227,518	117,042	19,838	22,222	251,865	132,403	22,128
12,500 to-à 15,000.....	31,454	433,968	250,084	47,278	29,712	412,627	234,731	44,178
15,000 to-à 17,500.....	44,628	725,926	430,293	87,482	36,852	602,305	354,257	70,720
17,500 to-à 20,000.....	51,949	976,463	603,938	130,397	39,009	732,206	444,363	94,242
20,000 to-à 22,500.....	46,191	979,461	620,728	135,396	44,914	955,118	603,528	131,784
22,500 to-à 25,000.....	38,758	921,544	601,794	138,080	48,079	1,140,974	744,912	166,969
25,000 to-à 27,500.....	35,360	928,198	621,467	147,803	41,339	1,082,131	723,014	162,395
27,500 to-à 30,000.....	30,196	866,245	582,042	143,073	34,710	998,044	679,539	158,193
30,000 to-à 35,000.....	52,620	1,703,914	1,194,490	305,933	64,363	2,084,413	1,473,741	363,452
35,000 to-à 40,000.....	34,913	1,303,119	936,975	251,667	35,155	1,310,886	944,652	244,457
40,000 to-à 50,000.....	34,498	1,530,105	1,134,773	313,074	25,322	1,106,208	822,615	221,549
50,000 and over-et plus.....	18,939	1,130,463	879,205	273,934	7,964	468,378	364,266	111,561
TOTAL.....	461,666	11,907,177	8,048,429	2,002,509	461,735	11,407,003	7,632,130	1,804,043
<b>II Returns</b> <b>toutes les déclarations</b>								
Under								
Moins de \$ 1,000.....	4,071	1,617			12,225	5,827	3	
\$ 1,000 to-à 3,000.....	13,612	25,951	23		30,399	61,584		
3,000 to-à 5,000.....	17,127	68,957	1,532	9	24,087	96,228	3,142	8
5,000 to-à 10,000.....	38,387	286,073	91,354	8,546	51,920	386,737	129,849	12,407
10,000 to-à 15,000.....	52,838	675,557	369,162	67,116	54,076	689,077	369,845	66,306
15,000 to-à 20,000.....	96,741	1,705,231	1,034,395	217,879	76,109	1,338,781	798,799	164,961
20,000 to-à 25,000.....	85,174	1,906,319	1,222,553	273,476	93,165	2,099,956	1,348,504	298,753
25,000 to-à 30,000.....	65,789	1,800,532	1,203,616	290,876	76,199	2,084,288	1,402,663	320,588
30,000 and over-et plus.....	141,168	5,675,668	4,145,591	1,144,607	133,146	4,983,049	3,605,388	941,019
TOTAL.....	514,907	12,145,905	8,068,226	2,002,509	551,326	11,745,529	7,658,192	1,804,043
	ARMED FORCES FORCES ARMÉES				UNCLASSIFIED EMPLOYEES EMPLOYÉS NON CLASSÉS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>I Taxable Returns</b> <b>déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	42	225	49	2	4,834	25,672	7,406	320
\$ 6,000 to-à 8,000.....	2,334	17,137	6,522	579	34,723	245,909	97,444	8,138
8,000 to-à 10,000.....	2,877	26,044	12,241	1,703	35,434	319,071	151,874	19,275
10,000 to-à 12,500.....	5,819	64,427	34,265	6,245	40,341	451,136	239,365	38,239
12,500 to-à 15,000.....	7,878	108,278	64,345	12,843	36,987	508,738	291,101	51,229
15,000 to-à 17,500.....	3,445	55,570	34,359	7,489	28,078	454,003	270,128	50,316
17,500 to-à 20,000.....	2,154	40,392	25,408	5,720	21,510	402,414	250,827	50,049
20,000 to-à 22,500.....	5,262	113,802	75,340	17,183	14,599	308,716	201,072	40,738
22,500 to-à 25,000.....	12,259	290,603	184,567	44,166	10,752	254,379	168,648	34,621
25,000 to-à 27,500.....	11,941	312,332	198,837	48,766	9,393	246,173	166,058	34,781
27,500 to-à 30,000.....	8,058	230,594	152,349	39,208	6,482	186,892	128,049	28,381
30,000 to-à 35,000.....	7,354	237,343	161,968	43,200	9,686	312,227	223,089	52,837
35,000 to-à 40,000.....	3,344	125,261	87,239	24,464	5,413	201,405	148,352	35,584
40,000 to-à 50,000.....	4,936	218,430	157,173	47,268	5,502	242,350	180,835	45,340
50,000 and over-et plus.....	1,488	88,774	67,347	23,642	3,904	301,418	227,538	82,202
TOTAL.....	79,191	1,929,214	1,262,009	322,478	267,638	4,460,503	2,751,787	572,052
<b>II Returns</b> <b>toutes les déclarations</b>								
Under								
Moins de \$ 1,000.....	143	38			38,705	18,431	12	
\$ 1,000 to-à 3,000.....	984	2,236			67,903	132,321	915	3
3,000 to-à 5,000.....	1,551	6,272	325		47,252	189,580	11,179	73
5,000 to-à 10,000.....	6,093	48,286	19,743	2,284	123,054	894,937	313,133	27,657
10,000 to-à 15,000.....	13,703	172,790	98,611	19,087	83,583	1,033,456	538,203	89,469
15,000 to-à 20,000.....	5,601	95,995	59,768	13,209	51,190	883,481	522,625	100,365
20,000 to-à 25,000.....	17,527	404,548	259,907	61,349	25,901	575,184	370,863	75,360
25,000 to-à 30,000.....	19,999	542,927	351,186	87,975	16,015	436,847	294,853	63,162
30,000 and over-et plus.....	17,124	669,888	473,727	138,575	24,820	1,073,111	785,199	215,964
TOTAL.....	82,725	1,942,980	1,263,267	322,478	478,423	5,237,348	2,836,983	572,052

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	TOTAL EMPLOYEES TOTAL, EMPLOYÉS				TOTAL FARMERS TOTAL, CULTIVATEURS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000	42,214	219,514	59,921	2,746	791	4,236	1,313	56
\$ 6,000 to-à 8,000	420,229	2,981,139	1,184,753	103,034	6,332	45,085	17,117	945
8,000 to-à 10,000	527,693	4,763,276	2,259,892	306,183	9,818	89,050	38,089	3,496
10,000 to-à 12,500	740,403	8,346,543	4,459,533	744,265	15,967	180,195	78,046	8,515
12,500 to-à 15,000	821,831	11,321,349	6,551,159	1,224,815	17,297	237,162	112,929	14,172
15,000 to-à 17,500	823,387	13,371,521	8,088,684	1,616,169	13,060	212,692	108,786	15,456
17,500 to-à 20,000	757,251	14,189,650	8,912,610	1,875,965	12,081	225,389	126,589	18,920
20,000 to-à 22,500	688,630	14,623,113	9,524,737	2,084,299	10,115	214,992	129,267	22,664
22,500 to-à 25,000	626,358	14,869,488	9,960,967	2,270,986	8,076	191,761	122,638	22,025
25,000 to-à 27,500	569,030	14,924,750	10,185,823	2,411,468	6,706	176,385	116,877	20,916
27,500 to-à 30,000	479,236	13,753,649	9,540,003	2,327,765	6,244	179,283	122,545	23,007
30,000 to-à 35,000	698,513	22,575,124	16,084,930	4,113,020	8,753	283,710	200,245	40,824
35,000 to-à 40,000	411,708	15,356,911	11,185,890	3,003,857	6,960	260,433	189,059	40,522
40,000 to-à 50,000	381,479	16,824,721	12,564,271	3,559,845	8,327	371,882	282,496	65,123
50,000 and over-et plus	253,218	18,745,193	14,326,274	5,189,178	11,817	863,363	694,150	215,826
TOTAL	8,241,180	186,865,940	124,889,445	30,833,594	142,344	3,535,619	2,340,148	512,465
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	187,273	81,623	168	1	23,175	190,638	4	
\$ 1,000 to-à 3,000	524,705	1,053,050	3,291	18	11,589	24,016	88	2
3,000 to-à 5,000	549,428	2,205,245	112,144	581	16,575	66,905	2,478	9
5,000 to-à 10,000	1,466,969	11,010,404	4,039,776	411,362	66,408	497,650	115,997	4,486
10,000 to-à 15,000	1,607,211	20,189,098	11,077,352	1,969,080	53,541	656,738	242,107	22,687
15,000 to-à 20,000	1,589,313	27,709,619	17,015,638	3,492,134	28,527	495,854	256,464	34,376
20,000 to-à 25,000	1,319,645	29,596,211	19,496,072	4,355,285	19,699	440,295	268,410	44,689
25,000 to-à 30,000	1,051,731	28,772,655	19,737,624	4,739,233	13,976	383,177	254,482	43,922
30,000 and over-et plus	1,750,602	73,748,916	54,207,457	15,865,900	36,774	1,824,590	1,386,138	362,294
TOTAL	10,046,877	194,366,821	125,689,520	30,833,594	270,264	4,198,587	2,526,168	512,465
	TOTAL FISHERMEN TOTAL, PÊCHEURS				ACCOUNTANTS COMPTABLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000	2,298	11,630	2,671	128	12	60	14	1
\$ 6,000 to-à 8,000	4,059	28,600	10,908	1,191	259	1,891	701	53
8,000 to-à 10,000	3,977	35,791	14,855	2,172	204	1,877	788	108
10,000 to-à 12,500	4,198	46,620	21,567	3,599	562	6,290	2,969	488
12,500 to-à 15,000	2,950	40,510	21,196	3,784	322	4,360	2,001	315
15,000 to-à 17,500	2,535	41,198	24,541	4,999	306	4,855	2,737	462
17,500 to-à 20,000	2,003	37,440	24,022	5,219	230	4,172	2,225	392
20,000 to-à 22,500	1,546	32,701	21,505	4,879	318	6,702	3,894	778
22,500 to-à 25,000	1,076	25,583	17,024	3,949	495	11,800	7,478	1,599
25,000 to-à 27,500	637	16,747	11,687	2,806	211	5,651	3,078	587
27,500 to-à 30,000	721	20,663	14,449	3,588	405	11,560	6,335	1,461
30,000 to-à 35,000	964	31,110	22,342	5,618	453	14,701	8,917	2,029
35,000 to-à 40,000	598	22,144	16,743	4,468	634	23,645	15,257	3,816
40,000 to-à 50,000	575	25,443	20,216	5,292	1,221	54,895	38,328	10,573
50,000 and over-et plus	463	32,712	26,749	8,964	3,495	300,842	217,466	81,011
TOTAL	28,600	448,892	270,475	60,654	9,127	453,299	312,189	103,672
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	1,173	1,338			335	1,708		
\$ 1,000 to-à 3,000	1,449	3,026			214	512	2	
3,000 to-à 5,000	3,247	13,534	1,131	26	227	918	24	
5,000 to-à 10,000	13,382	99,234	29,811	3,464	951	7,098	1,941	161
10,000 to-à 15,000	7,625	92,335	43,593	7,383	1,059	12,913	5,218	804
15,000 to-à 20,000	4,594	79,592	48,916	10,218	583	9,832	5,164	854
20,000 to-à 25,000	2,636	58,602	38,629	8,828	844	19,203	11,591	2,377
25,000 to-à 30,000	1,366	37,626	26,239	6,394	638	17,828	9,508	2,048
30,000 and over-et plus	2,633	112,922	86,824	24,341	5,848	396,997	280,727	97,428
TOTAL	38,105	495,532	275,144	60,654	10,699	463,590	314,175	103,672

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

		MEDICAL DOCTORS AND SURGEONS MÉDECINS ET CHIRURGIENS				DENTISTS DENTISTES			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b>									
<b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 6,000									
\$ 6,000 to-à 8,000	59	428		169	16	21	164	70	6
8,000 to-à 10,000	100	928		464	64	113	992	429	48
10,000 to-à 12,500	171	1,980		960	167	55	620	371	71
12,500 to-à 15,000	494	6,822		2,637	382	101	1,405	869	177
15,000 to-à 17,500	273	4,464		2,121	342	102	1,613	931	183
17,500 to-à 20,000	351	6,638		4,097	679	129	2,523	1,666	325
20,000 to-à 22,500	270	5,738		3,042	655	135	2,775	1,590	298
22,500 to-à 25,000	354	8,444		5,037	1,022	162	3,863	2,249	481
25,000 to-à 27,500	390	10,282		6,563	1,469	144	3,869	2,441	600
27,500 to-à 30,000	443	12,827		8,166	1,804	195	5,520	3,509	878
30,000 to-à 35,000	1,229	40,422		25,824	6,491	610	19,937	13,646	3,483
35,000 to-à 40,000	1,285	48,632		32,847	8,381	489	18,465	12,861	3,337
40,000 to-à 50,000	2,687	120,873		88,575	23,831	813	36,489	26,177	7,346
50,000 and over-et plus	21,981	2,023,261		1,577,017	608,644	4,907	446,507	345,452	135,802
TOTAL	30,091	2,291,760		1,757,533	653,949	7,981	544,769	412,272	153,038
<b>All Returns</b>									
<b>Toutes les déclarations</b>									
Under									
Moins de \$ 1,000	70	2,203		1		64	2,073		
\$ 1,000 to-à 3,000	28	65				22	62		
3,000 to-à 5,000	57	258		34	1				
5,000 to-à 10,000	300	2,275		808	81	218	1,755	578	54
10,000 to-à 15,000	715	9,405		3,658	549	236	2,995	1,263	249
15,000 to-à 20,000	663	11,777		6,277	1,022	242	4,324	2,624	508
20,000 to-à 25,000	640	14,541		8,118	1,676	300	6,709	3,840	779
25,000 to-à 30,000	849	23,547		14,792	3,273	349	9,666	6,014	1,478
30,000 and over-et plus	27,255	2,238,962		1,725,505	647,348	6,845	524,025	398,290	149,969
TOTAL	30,577	2,298,627		1,759,193	653,949	8,276	547,462	412,610	153,038
		LAWYERS AND NOTARIES AVOCATS ET NOTAIRES				CONSULTING ENGINEERS AND ARCHITECTS INGÉNIEURS ET ARCHITECTES-CONSEILS			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b>									
<b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 6,000	19	110		36	1	11	14	5	
\$ 6,000 to-à 8,000	127	903		363	28	50	358	135	11
8,000 to-à 10,000	313	2,837		1,419	191	84	742	336	45
10,000 to-à 12,500	518	6,091		3,041	469	313	3,507	1,719	279
12,500 to-à 15,000	293	3,997		1,998	351	370	5,213	3,047	588
15,000 to-à 17,500	460	7,381		4,245	723	152	2,374	1,445	306
17,500 to-à 20,000	651	12,294		7,800	1,557	215	4,097	2,637	600
20,000 to-à 22,500	453	9,719		6,548	1,488	310	6,606	3,791	830
22,500 to-à 25,000	553	13,038		8,508	1,757	253	5,985	4,111	915
25,000 to-à 27,500	739	19,409		12,089	2,432	146	3,835	2,362	407
27,500 to-à 30,000	416	12,069		6,559	1,473	150	4,250	2,509	581
30,000 to-à 35,000	1,057	34,360		22,083	5,299	244	8,030	5,532	1,308
35,000 to-à 40,000	854	32,038		22,665	5,550	284	10,382	7,048	1,681
40,000 to-à 50,000	1,922	85,776		63,189	17,676	408	18,206	13,991	4,069
50,000 and over-et plus	7,215	728,636		537,266	213,870	926	98,216	69,138	28,820
TOTAL	15,590	968,657		697,810	252,865	3,916	171,817	117,805	40,440
<b>All Returns</b>									
<b>Toutes les déclarations</b>									
Under									
Moins de \$ 1,000	362	3,305				113	1,973	2	
\$ 1,000 to-à 3,000	47	87				66	108	2	
3,000 to-à 5,000	161	639		13		19	91	15	
5,000 to-à 10,000	838	6,471		2,197	219	228	1,762	563	56
10,000 to-à 15,000	998	12,270		5,231	820	767	9,702	4,918	867
15,000 to-à 20,000	1,149	20,318		12,110	2,280	379	6,694	4,108	906
20,000 to-à 25,000	1,043	23,580		15,158	3,245	572	12,795	7,921	1,745
25,000 to-à 30,000	1,173	31,975		18,704	3,905	301	8,215	4,932	988
30,000 and over-et plus	11,158	887,846		646,054	242,395	1,884	136,070	96,106	35,879
TOTAL	16,929	979,880		699,469	252,865	4,329	173,464	118,568	40,440

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	ENTERTAINERS AND ARTISTS ARTISTES, ATHLÈTES, ETC.				OTHER PROFESSIONALS AUTRES PROFESSIONS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i>		\$	\$	\$		\$	\$	\$
\$ 6,000 to-à 8,000.....	241	1,146	456	31	424	2,297	870	47
8,000 to-à 10,000.....	1,365	9,671	3,961	355	2,368	16,728	6,747	576
10,000 to-à 12,500.....	1,344	12,043	5,194	669	3,620	32,385	14,476	1,901
12,500 to-à 15,000.....	1,085	12,065	5,984	975	3,987	45,066	22,254	3,575
15,000 to-à 17,500.....	1,129	15,468	7,758	1,326	3,458	47,125	25,882	4,532
17,500 to-à 20,000.....	789	12,721	7,821	1,382	2,448	39,661	22,706	4,541
20,000 to-à 22,500.....	582	10,853	6,651	1,380	2,313	43,396	26,847	5,140
22,500 to-à 25,000.....	529	11,149	7,529	1,546	1,653	35,218	22,346	5,090
25,000 to-à 27,500.....	170	4,053	2,733	616	1,465	34,913	24,297	5,655
27,500 to-à 30,000.....	326	8,437	5,706	1,086	1,663	43,541	28,331	6,689
30,000 to-à 35,000.....	237	6,874	4,931	1,060	1,149	32,995	21,363	4,943
35,000 to-à 40,000.....	290	9,616	5,799	1,358	2,165	70,124	47,614	11,993
40,000 to-à 50,000.....	220	8,276	5,670	1,396	1,507	56,515	39,752	10,045
50,000 and over-et plus.....	297	13,130	10,033	2,645	2,191	97,204	70,419	19,705
TOTAL.....	334	26,863	19,402	7,371	3,911	329,385	241,550	90,073
TOTAL.....	8,938	162,367	99,628	23,196	34,322	926,554	615,454	174,505
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i>		\$	\$	\$		\$	\$	\$
\$ 1,000 to-à 3,000.....	1,455	1,006	4		1,400	4,136	20	
3,000 to-à 5,000.....	2,162	4,391	78	3	2,587	4,793	53	2
5,000 to-à 10,000.....	3,310	12,661	595	16	2,968	12,079	630	23
10,000 to-à 15,000.....	5,496	39,167	12,294	1,037	12,484	91,719	29,621	2,500
15,000 to-à 20,000.....	2,505	30,895	14,034	2,301	8,114	99,968	49,708	8,107
20,000 to-à 25,000.....	1,384	23,796	14,553	2,762	4,953	86,322	50,187	9,681
25,000 to-à 30,000.....	704	15,311	10,284	2,161	3,185	71,646	46,977	10,745
30,000 and over-et plus.....	567	15,419	10,686	2,145	2,841	77,321	49,851	11,632
TOTAL.....	1,153	58,684	41,085	12,770	9,883	559,205	400,270	131,816
TOTAL.....	18,736	199,317	103,614	23,196	48,415	998,917	627,316	174,505
	TOTAL PROFESSIONALS TOTAL, PROFESSIONS				SALESMEN VENDEURS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i>		\$	\$	\$		\$	\$	\$
\$ 6,000 to-à 8,000.....	716	3,673	1,402	83	138	753	229	7
8,000 to-à 10,000.....	4,249	30,143	12,147	1,045	1,178	8,262	3,296	268
10,000 to-à 12,500.....	5,778	51,805	23,108	3,026	1,452	13,030	5,751	757
12,500 to-à 15,000.....	6,691	75,619	37,297	6,024	2,470	27,455	12,639	1,902
15,000 to-à 17,500.....	6,167	84,390	44,192	7,672	1,829	25,225	11,924	1,962
17,500 to-à 20,000.....	4,530	73,068	42,006	7,940	1,472	23,994	13,633	2,659
20,000 to-à 22,500.....	4,471	83,974	51,924	10,074	1,299	24,260	14,595	2,726
22,500 to-à 25,000.....	3,668	77,908	48,739	10,683	1,165	24,711	15,081	3,386
25,000 to-à 27,500.....	3,452	82,097	54,415	12,045	860	20,134	12,274	2,640
27,500 to-à 30,000.....	3,619	95,025	60,570	13,269	817	21,356	14,213	3,153
30,000 to-à 35,000.....	2,995	86,095	53,372	12,200	909	26,097	18,036	4,270
35,000 to-à 40,000.....	6,048	197,190	129,415	31,962	1,118	36,012	24,685	6,167
40,000 to-à 50,000.....	5,273	197,954	136,101	34,206	729	27,182	19,209	4,903
50,000 and over-et plus.....	9,539	426,574	310,712	85,846	943	42,090	30,383	8,374
TOTAL.....	42,769	3,953,709	3,007,292	1,165,591	1,068	75,521	57,530	19,394
TOTAL.....	109,965	5,519,222	4,012,691	1,401,665	17,447	396,083	253,478	62,568
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i>		\$	\$	\$		\$	\$	\$
\$ 1,000 to-à 3,000.....	3,799	16,411	26		2,646	309	1	
3,000 to-à 5,000.....	5,126	10,017	137	5	2,516	4,706	5	
5,000 to-à 10,000.....	6,742	26,647	1,311	39	2,148	8,552	574	1
10,000 to-à 15,000.....	20,515	150,248	48,001	4,109	5,909	44,034	12,002	1,030
15,000 to-à 20,000.....	14,394	178,148	84,030	13,696	4,865	59,331	25,512	3,864
20,000 to-à 25,000.....	9,353	163,063	95,023	18,014	2,828	49,247	28,327	5,385
25,000 to-à 30,000.....	7,288	163,786	103,890	22,728	2,086	46,150	27,511	6,026
30,000 and over-et plus.....	6,718	183,971	114,487	25,469	1,741	47,862	32,300	7,424
TOTAL.....	64,026	4,801,788	3,588,037	1,317,605	3,893	182,277	132,114	38,838
TOTAL.....	137,961	5,661,256	4,034,944	1,401,665	28,632	441,850	258,346	62,568

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

		BUSINESS PROPRIETORS FORESTRY PROP. D'ENTREPRISES, EXPLOITATION FORESTIÈRE				BUSINESS PROPRIETORS MANUFACTURING PROP. D'ENTREPRISES, FABRICATION			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b>									
<b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	49	236	43	2	135	742	223	8	
\$ 6,000 to-à 8,000.....	222	1,528	595	41	863	6,114	2,362	185	
8,000 to-à 10,000.....	491	4,350	1,753	179	884	8,058	3,613	493	
10,000 to-à 12,500.....	340	3,802	1,610	213	1,201	13,610	5,948	813	
12,500 to-à 15,000.....	633	8,618	4,423	716	1,073	14,694	7,028	1,211	
15,000 to-à 17,500.....	689	11,146	5,692	907	783	12,717	7,364	1,332	
17,500 to-à 20,000.....	732	13,389	8,058	1,338	678	12,757	7,988	1,587	
20,000 to-à 22,500.....	298	6,211	3,946	749	432	9,193	5,778	1,303	
22,500 to-à 25,000.....	299	7,189	4,530	727	355	8,554	5,569	1,235	
25,000 to-à 27,500.....	172	4,487	3,053	582	258	6,735	4,860	1,188	
27,500 to-à 30,000.....	110	3,130	2,100	444	101	2,882	2,115	566	
30,000 to-à 35,000.....	329	10,414	7,316	1,354	66	2,093	1,373	355	
35,000 to-à 40,000.....	89	3,276	2,460	506	199	7,539	5,320	1,195	
40,000 to-à 50,000.....	196	8,550	7,125	1,928	204	8,753	7,156	1,883	
50,000 and over-et plus.....	133	8,380	6,608	1,943	158	13,308	8,815	2,938	
TOTAL.....	4,782	94,706	59,311	11,627	7,390	127,750	75,511	16,292	
<b>II Returns</b>									
<b>Toutes les déclarations</b>									
Under									
Moins de \$ 1,000.....	260	2,154			922	6,838			
\$ 1,000 to-à 3,000.....	408	902			1,383	2,721			
3,000 to-à 5,000.....	619	2,483	74	1	1,012	4,076	184	1	
5,000 to-à 10,000.....	1,862	14,680	3,137	221	4,170	31,018	7,998	685	
10,000 to-à 15,000.....	1,223	15,522	6,692	928	2,879	35,423	14,002	2,024	
15,000 to-à 20,000.....	1,475	25,470	14,152	2,245	1,481	25,816	15,433	2,919	
20,000 to-à 25,000.....	606	13,596	8,607	1,476	805	18,164	11,551	2,537	
25,000 to-à 30,000.....	322	8,727	5,858	1,025	359	9,618	6,975	1,754	
30,000 and over-et plus.....	758	31,042	23,768	5,730	643	32,495	22,985	6,372	
TOTAL.....	7,533	110,265	62,287	11,627	13,654	152,492	79,128	16,292	
		BUSINESS PROPRIETORS CONSTRUCTION PROP. D'ENTREPRISES, CONSTRUCTION				BUSINESS PROPRIETORS PUBLIC UTILITIES PROP. D'ENTREPRISES, SERVICES D'UTILITÉ PUBLIQUE			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b>									
<b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	606	3,241	895	32	718	3,740	950	35	
\$ 6,000 to-à 8,000.....	4,102	29,183	11,996	1,161	3,742	26,302	10,243	810	
8,000 to-à 10,000.....	5,551	49,992	21,719	2,753	3,810	34,275	15,063	1,922	
10,000 to-à 12,500.....	7,291	82,696	36,170	5,452	5,659	63,394	28,756	4,111	
12,500 to-à 15,000.....	7,489	102,607	50,035	8,712	4,367	59,829	29,545	5,002	
15,000 to-à 17,500.....	6,179	99,888	52,734	9,856	2,371	58,521	21,476	4,069	
17,500 to-à 20,000.....	4,174	77,951	46,303	9,445	2,713	50,744	29,563	5,960	
20,000 to-à 22,500.....	2,972	62,721	38,493	7,952	2,353	49,961	32,611	7,049	
22,500 to-à 25,000.....	2,474	58,697	38,900	9,077	1,474	34,835	23,782	5,265	
25,000 to-à 27,500.....	1,978	51,998	33,209	7,712	1,330	34,651	23,472	5,165	
27,500 to-à 30,000.....	1,233	35,566	24,908	6,153	851	24,482	16,928	3,948	
30,000 to-à 35,000.....	2,173	70,141	50,470	12,891	1,473	47,300	34,398	8,025	
35,000 to-à 40,000.....	1,149	43,053	30,461	8,273	436	16,523	13,149	2,906	
40,000 to-à 50,000.....	944	41,471	32,302	9,324	1,008	44,654	34,071	9,476	
50,000 and over-et plus.....	779	53,094	41,128	14,250	701	52,056	41,862	13,570	
TOTAL.....	49,094	862,300	509,722	113,044	33,006	581,266	355,868	77,313	
<b>II Returns</b>									
<b>Toutes les déclarations</b>									
Under									
Moins de \$ 1,000.....	2,932	11,775			3,289	13,667			
\$ 1,000 to-à 3,000.....	3,407	7,059			3,751	7,386			
3,000 to-à 5,000.....	6,149	24,790	1,318		6,140	25,515	2,036	6	
5,000 to-à 10,000.....	22,904	170,446	44,761	3,943	17,869	132,373	35,916	2,759	
10,000 to-à 15,000.....	16,843	208,843	89,417	14,164	12,103	146,345	62,109	9,113	
15,000 to-à 20,000.....	10,456	179,575	99,290	19,301	5,254	92,165	51,951	10,029	
20,000 to-à 25,000.....	5,515	122,960	77,799	17,029	3,898	86,356	57,180	12,313	
25,000 to-à 30,000.....	3,219	87,786	58,200	13,865	2,218	60,162	40,657	9,114	
30,000 and over-et plus.....	5,077	209,319	154,974	44,738	3,692	163,343	125,187	33,978	
TOTAL.....	76,502	999,002	525,759	113,044	58,214	699,978	375,038	77,313	

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS WHOLESALE TRADE PROP. D'ENTREPRISES, COMMERCE DE GROS				BUSINESS PROPRIETORS RETAIL TRADE PROP. D'ENTREPRISES, COMMERCE DE DÉTAIL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 6,000	28	\$ 158	\$ 63	\$ 3	1,100	\$ 5,917	\$ 1,633	\$ 52
\$ 6,000 to-à 8,000	368	2,668	1,098	95	6,719	47,944	18,667	1,499
8,000 to-à 10,000	408	3,610	1,624	201	7,362	66,575	28,368	3,432
10,000 to-à 12,500	757	8,485	3,430	433	11,708	132,027	61,174	8,682
12,500 to-à 15,000	474	6,612	3,073	519	9,855	135,376	66,844	10,997
15,000 to-à 17,500	739	12,026	6,482	1,106	8,776	142,405	79,262	14,660
17,500 to-à 20,000	407	7,488	4,849	991	7,387	138,081	80,725	15,364
20,000 to-à 22,500	88	1,904	1,101	212	5,751	121,527	76,748	15,334
22,500 to-à 25,000	410	9,757	5,591	1,137	3,840	90,996	58,692	11,893
25,000 to-à 27,500	349	9,234	5,237	1,009	4,055	106,072	72,877	16,139
27,500 to-à 30,000	431	12,231	7,823	1,802	3,336	95,518	65,937	15,586
30,000 to-à 35,000	316	10,380	7,636	2,108	3,516	113,381	80,381	19,323
35,000 to-à 40,000	193	7,207	4,779	1,222	1,939	72,631	53,338	13,355
40,000 to-à 50,000	400	18,025	14,498	3,693	2,330	102,886	77,727	21,253
50,000 and over-et plus	462	71,832	41,466	20,360	2,217	165,340	129,238	41,614
TOTAL	5,830	181,616	108,751	34,893	79,891	1,536,675	951,611	209,183
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000	805	12,821	-	-	18,223	39,683	3	-
\$ 1,000 to-à 3,000	339	660	-	-	10,193	20,339	50	1
3,000 to-à 5,000	549	2,306	211	2	11,005	44,079	1,801	8
5,000 to-à 10,000	1,976	15,237	3,656	297	34,156	252,406	64,706	4,974
10,000 to-à 15,000	1,368	16,653	6,774	952	24,536	301,542	133,440	19,680
15,000 to-à 20,000	1,172	19,947	11,399	2,098	16,424	284,922	161,148	30,023
20,000 to-à 25,000	520	12,156	6,887	1,349	9,714	215,255	136,567	27,227
25,000 to-à 30,000	810	22,264	13,173	2,811	7,436	202,802	139,391	31,725
30,000 and over-et plus	1,422	113,486	70,900	27,384	10,136	460,322	343,899	95,546
TOTAL	8,961	189,887	113,000	34,893	141,823	1,741,984	981,004	209,183
	BUSINESS PROPRIETORS INSURANCE AGENCIES PROP. D'ENTREPRISES, AGENCES D'ASSURANCE				BUSINESS PROPRIETORS REAL ESTATE AGENCIES PROP. D'ENTREPRISES, AGENCES D'IMMEUBLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 6,000		\$	\$	\$		\$	\$	\$
\$ 6,000 to-à 8,000	48	341	163	12	79	593	227	20
8,000 to-à 10,000	45	429	175	23	71	629	280	37
10,000 to-à 12,500	57	613	242	29	192	2,244	853	129
12,500 to-à 15,000	120	1,685	877	162	25	338	146	23
15,000 to-à 17,500					73	1,233	771	162
17,500 to-à 20,000	92	1,683	1,113	230	164	3,203	1,766	365
20,000 to-à 22,500	139	2,991	1,597	297	56	1,185	774	179
22,500 to-à 25,000	112	2,678	1,477	232	115	2,678	1,386	308
25,000 to-à 27,500	79	2,127	1,313	221	101	2,691	1,723	422
27,500 to-à 30,000	125	3,660	2,609	662	29	852	602	160
30,000 to-à 35,000	189	6,021	4,282	1,086	136	4,427	3,068	823
35,000 to-à 40,000	96	3,662	2,750	557	18	665	539	160
40,000 to-à 50,000	127	5,387	4,196	1,053	135	5,944	4,199	1,270
50,000 and over-et plus	173	13,962	10,298	3,330	224	25,035	17,758	6,642
TOTAL	1,409	45,350	31,154	7,905	1,419	51,719	34,096	10,700
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000	80	132	-	-	446	13,614	7	-
\$ 1,000 to-à 3,000					121	228	2	
3,000 to-à 5,000	52	233	-	-	92	350	4	
5,000 to-à 10,000	268	1,903	561	35	315	2,364	661	57
10,000 to-à 15,000	289	3,566	1,282	191	350	4,116	1,148	152
15,000 to-à 20,000	245	4,148	1,179	239	261	4,865	2,615	527
20,000 to-à 25,000	252	5,690	3,091	529	184	4,150	2,244	487
25,000 to-à 30,000	206	5,841	3,957	884	139	3,789	2,388	582
30,000 and over-et plus	589	29,407	21,681	6,027	561	38,714	27,009	8,895
TOTAL	1,987	50,665	31,752	7,905	2,469	44,961	36,078	10,700

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	BUSINESS PROPRIETORS OTHER FINANCIAL PROP. D'AUTRES ENTREPRISES FINANCIÈRES				BUSINESS PROPRIETORS RECREATIONAL SERVICES PROP. D'ENTREPRISES, SERVICES RÉCRÉATIFS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>axable Returns</b>								
<b>éclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	350	952	813	107	76	294	133	6
\$ 6,000 to-à 8,000.....	32	226	89	9	505	3,507	1,393	126
8,000 to-à 10,000.....	112	1,041	600	102	382	3,460	1,722	248
10,000 to-à 12,500.....	127	1,404	808	141	480	5,442	2,942	499
12,500 to-à 15,000.....	72	1,027	402	72	505	6,789	3,193	559
15,000 to-à 17,500.....	96	1,531	968	216	445	7,369	4,603	996
17,500 to-à 20,000.....	133	2,456	1,238	248	277	5,251	3,446	759
20,000 to-à 22,500.....	55	1,173	462	70	323	6,936	4,854	1,192
22,500 to-à 25,000.....	235	5,526	2,589	557	195	4,648	3,073	740
25,000 to-à 27,500.....	115	2,999	1,707	447	118	3,139	2,298	600
27,500 to-à 30,000.....	48	1,338	591	131	165	4,663	3,531	927
30,000 to-à 35,000.....	115	3,734	2,168	561	246	7,831	5,655	1,148
35,000 to-à 40,000.....	114	4,185	2,839	814	64	2,441	2,070	633
40,000 to-à 50,000.....	141	6,279	4,393	1,049	162	7,110	5,737	1,496
50,000 and over-et plus.....	413	57,018	41,914	17,427	250	25,619	17,886	5,946
TOTAL.....	2,158	90,889	61,580	21,950	4,193	94,499	62,537	15,874
<b>l Returns</b>								
<b>outes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	821	18,632	156	1	633	7,917	4	
\$ 1,000 to-à 3,000.....	213	339	217	2	420	782	55	2
3,000 to-à 5,000.....	176	669	563	81	426	1,695	61	2
5,000 to-à 10,000.....	370	2,710	1,004	133	2,200	15,722	4,337	376
10,000 to-à 15,000.....	248	3,035	1,276	213	1,150	14,091	6,390	1,058
15,000 to-à 20,000.....	239	4,160	2,241	464	732	12,788	8,071	1,755
20,000 to-à 25,000.....	302	6,965	3,121	627	527	11,796	8,007	1,932
25,000 to-à 30,000.....	173	4,604	2,347	578	301	8,315	6,122	1,528
30,000 and over-et plus.....	827	75,051	52,767	19,851	747	47,606	32,628	9,222
TOTAL.....	3,369	78,897	63,693	21,950	7,136	104,878	65,674	15,874
	BUSINESS PROPRIETORS BUSINESS SERVICES PROP. D'ENTREPRISES, SERVICES COMMERCIAUX				BUSINESS PROPRIETORS OTHER SERVICES PROP. D'ENTREPRISES, AUTRES SERVICES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>axable Returns</b>								
<b>éclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	138	782	248	9	1,380	7,215	1,947	76
\$ 6,000 to-à 8,000.....	584	4,067	1,586	128	9,244	64,959	25,348	2,056
8,000 to-à 10,000.....	519	4,548	2,068	269	9,781	87,815	39,152	5,003
10,000 to-à 12,500.....	595	6,827	3,742	605	11,351	126,772	60,814	9,322
12,500 to-à 15,000.....	660	9,058	5,602	1,092	9,199	126,013	65,189	11,434
15,000 to-à 17,500.....	529	8,682	5,836	1,226	7,493	121,356	68,386	13,043
17,500 to-à 20,000.....	492	9,180	5,195	982	5,011	94,143	56,100	11,264
20,000 to-à 22,500.....	321	6,976	4,525	970	4,147	88,050	55,557	11,666
22,500 to-à 25,000.....	356	8,453	5,684	1,071	3,499	82,904	54,995	12,103
25,000 to-à 27,500.....	35	920	509	83	2,402	62,839	43,210	9,923
27,500 to-à 30,000.....	43	1,244	888	179	1,743	50,307	35,781	8,445
30,000 to-à 35,000.....	158	5,011	3,273	813	2,726	87,675	62,817	16,004
35,000 to-à 40,000.....	96	3,550	2,593	693	1,777	66,886	49,118	12,586
40,000 to-à 50,000.....	111	5,034	3,774	1,130	1,695	75,412	56,926	15,638
50,000 and over-et plus.....	144	10,603	9,005	3,350	2,517	222,107	166,336	59,693
TOTAL.....	4,781	84,935	54,529	12,602	73,965	1,364,454	841,677	198,255
<b>l Returns</b>								
<b>outes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	399	584			15,980	27,204	2	
\$ 1,000 to-à 3,000.....	928	1,810			16,494	31,628	32	1
3,000 to-à 5,000.....	773	3,111	128		16,027	64,888	4,112	14
5,000 to-à 10,000.....	2,537	17,644	5,194	406	41,516	301,912	87,128	7,120
10,000 to-à 15,000.....	1,294	16,375	9,427	1,697	23,493	285,919	130,855	20,756
15,000 to-à 20,000.....	1,030	18,017	11,072	2,209	12,700	218,846	125,146	24,307
20,000 to-à 25,000.....	679	15,477	10,241	2,041	7,739	173,013	111,022	23,769
25,000 to-à 30,000.....	79	2,192	1,408	262	4,192	114,448	79,523	18,368
30,000 and over-et plus.....	511	24,411	18,678	5,986	8,876	461,124	337,895	103,921
TOTAL.....	8,230	98,452	56,149	12,602	147,017	1,624,572	875,716	198,255

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1982 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS OTHER BUSINESSES PROP. D'AUTRES ENTREPRISES				TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	1,488	3,372	3,140	292	6,069	26,652	10,092	621
\$ 6,000 to-à 8,000.....	663	4,649	2,533	340	27,171	192,081	76,298	6,482
8,000 to-à 10,000.....	674	6,151	2,904	399	30,090	270,933	119,041	15,060
10,000 to-à 12,500.....	557	6,148	3,360	551	40,315	453,463	209,850	30,981
12,500 to-à 15,000.....	609	8,449	4,429	802	35,081	481,093	240,787	41,301
15,000 to-à 17,500.....	579	9,495	5,602	1,012	28,759	466,481	259,236	48,594
17,500 to-à 20,000.....	575	10,890	6,826	1,465	22,835	427,215	253,170	49,999
20,000 to-à 22,500.....	125	2,623	2,033	493	17,060	361,450	228,481	47,466
22,500 to-à 25,000.....	428	10,203	7,783	1,955	13,792	327,118	214,052	46,299
25,000 to-à 27,500.....	193	4,928	3,480	798	11,185	292,819	196,950	44,291
27,500 to-à 30,000.....	138	3,941	2,774	435	8,353	239,815	166,586	39,437
30,000 to-à 35,000.....	192	6,158	4,481	993	11,635	374,567	267,316	65,485
35,000 to-à 40,000.....	197	7,412	5,375	1,220	6,367	239,030	174,793	44,121
40,000 to-à 50,000.....	204	8,962	6,424	1,294	7,657	338,468	258,526	70,488
50,000 and over-et plus.....	521	87,321	66,921	25,617	8,692	805,675	599,235	216,679
TOTAL.....	7,143	180,702	128,066	37,667	275,061	5,296,861	3,274,412	767,305
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	1,479	11,004	401	1	46,269	166,037	573	2
\$ 1,000 to-à 3,000.....	1,279	2,335	1,420	52	38,942	76,199	1,779	57
3,000 to-à 5,000.....	1,148	4,638	1,513	203	44,168	178,833	12,004	320
5,000 to-à 10,000.....	3,049	22,872	7,695	776	133,192	981,288	266,754	21,783
10,000 to-à 15,000.....	1,311	16,374	7,970	1,353	87,087	1,067,804	470,780	72,282
15,000 to-à 20,000.....	1,181	20,866	12,487	2,477	52,650	911,584	516,184	98,593
20,000 to-à 25,000.....	574	13,296	9,957	2,448	31,315	698,872	446,274	93,765
25,000 to-à 30,000.....	336	9,005	6,258	1,233	19,790	539,551	366,258	83,728
30,000 and over-et plus.....	1,154	112,564	84,151	29,124	34,993	1,798,884	1,316,522	396,774
TOTAL.....	11,511	190,944	131,850	37,667	488,406	6,086,977	3,397,128	767,305
	INVESTORS PORTEFEUILLISTES				PROPERTY OWNERS PROPRIÉTAIRES D'IMMEUBLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	1,694	8,299	2,028	115	587	3,279	1,154	49
\$ 6,000 to-à 8,000.....	26,097	190,962	66,254	4,866	3,882	28,112	10,323	793
8,000 to-à 10,000.....	57,771	528,675	195,131	21,248	5,940	53,800	22,021	2,494
10,000 to-à 12,500.....	92,175	1,033,674	425,271	59,560	7,211	81,186	35,838	5,030
12,500 to-à 15,000.....	77,261	1,060,256	518,959	88,857	7,268	99,618	50,816	8,345
15,000 to-à 17,500.....	68,625	1,112,041	609,265	111,895	5,249	85,823	46,608	7,872
17,500 to-à 20,000.....	49,927	934,611	557,976	107,762	4,806	90,051	52,806	9,768
20,000 to-à 22,500.....	43,542	923,964	597,656	118,717	3,906	83,017	50,335	10,025
22,500 to-à 25,000.....	34,329	814,602	550,448	109,427	3,044	72,200	46,615	9,263
25,000 to-à 27,500.....	29,003	760,144	533,278	104,618	2,591	67,726	44,676	9,268
27,500 to-à 30,000.....	24,058	689,849	494,012	98,136	1,917	54,950	37,703	7,691
30,000 to-à 35,000.....	36,805	1,189,118	882,857	177,416	2,813	90,714	63,871	14,093
35,000 to-à 40,000.....	31,196	1,167,754	896,253	173,470	2,055	76,422	55,848	12,766
40,000 to-à 50,000.....	41,007	1,831,806	1,461,661	287,104	3,023	134,705	101,805	26,606
50,000 and over-et plus.....	100,949	10,459,302	8,257,622	2,093,518	6,712	670,333	488,661	173,030
TOTAL.....	714,439	22,705,059	16,048,671	3,556,710	61,004	1,691,936	1,109,080	297,094
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	193,011	51,913	67	1	10,982	38,357	3	
\$ 1,000 to-à 3,000.....	106,977	196,509	268	17	11,063	21,463	14	
3,000 to-à 5,000.....	68,137	270,623	2,068	28	10,200	40,605	993	3
5,000 to-à 10,000.....	234,125	1,790,414	397,106	26,184	28,496	210,019	49,138	3,333
10,000 to-à 15,000.....	191,155	2,352,539	1,007,872	148,417	16,483	204,055	89,888	13,375
15,000 to-à 20,000.....	126,353	2,181,964	1,238,828	219,657	10,353	181,049	100,871	17,640
20,000 to-à 25,000.....	83,646	1,867,947	1,232,830	228,144	7,104	158,719	98,078	19,288
25,000 to-à 30,000.....	57,410	1,568,579	1,110,229	202,753	4,671	127,077	83,282	16,959
30,000 and over-et plus.....	223,129	15,329,159	11,961,515	2,731,509	15,014	1,004,941	719,668	226,495
TOTAL.....	1,283,943	25,609,647	16,950,782	3,556,710	114,366	1,909,571	1,141,936	297,094

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	TOTAL INVESTMENT TOTAL, PLACEMENT				PENSIONERS PENSIONNÉS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b> taxable Returns</b>								
<b> déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	2,281	11,578	3,182	165	594	3,063	778	27
\$ 6,000 to-à 8,000.....	29,979	219,073	76,577	5,660	6,320	45,780	10,890	584
8,000 to-à 10,000.....	63,711	582,475	217,152	23,742	31,521	289,985	82,635	6,879
10,000 to-à 12,500.....	99,386	1,114,860	461,108	64,590	79,127	891,240	287,729	34,085
12,500 to-à 15,000.....	84,529	1,159,874	569,775	97,202	74,478	1,020,926	396,990	60,097
15,000 to-à 17,500.....	73,874	1,197,865	655,873	119,768	57,204	924,879	417,472	74,526
17,500 to-à 20,000.....	54,733	1,024,662	610,782	117,530	39,646	742,059	376,815	74,860
20,000 to-à 22,500.....	47,448	1,006,981	647,991	128,742	31,067	658,608	372,021	77,613
22,500 to-à 25,000.....	37,373	886,802	597,062	118,690	21,386	505,544	296,925	64,498
25,000 to-à 27,500.....	31,594	827,870	577,954	113,886	15,255	399,294	254,012	57,971
27,500 to-à 30,000.....	25,975	744,799	531,715	105,827	10,337	296,253	192,961	45,347
30,000 to-à 35,000.....	39,618	1,279,832	946,728	191,509	13,880	445,503	298,191	73,706
35,000 to-à 40,000.....	33,251	1,244,176	952,101	186,236	7,707	288,595	207,395	56,064
40,000 to-à 50,000.....	44,030	1,966,511	1,563,466	313,710	5,842	256,977	181,851	49,196
50,000 and over-et plus.....	107,661	11,129,636	8,746,283	2,266,548	3,633	241,346	178,534	57,020
TOTAL.....	775,443	24,396,994	17,157,751	3,853,803	397,997	7,010,050	3,555,199	732,474

<b> Returns</b>								
<b> toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	203,993	13,555	70	1	8,241	3,094	7	
\$ 1,000 to-à 3,000.....	118,040	217,972	282	17	74,800	181,874	69	3
3,000 to-à 5,000.....	78,337	311,228	3,061	32	152,131	611,749	3,303	8
5,000 to-à 10,000.....	262,621	2,000,433	446,244	29,517	340,235	2,508,672	216,373	7,479
10,000 to-à 15,000.....	207,638	2,556,595	1,097,760	161,792	204,669	2,497,903	743,975	94,182
15,000 to-à 20,000.....	136,706	2,363,013	1,339,699	237,297	98,982	1,702,208	797,867	149,385
20,000 to-à 25,000.....	90,750	2,026,667	1,330,908	247,432	52,737	1,170,491	669,519	142,111
25,000 to-à 30,000.....	62,081	1,695,656	1,193,511	219,713	25,688	698,160	447,400	103,318
30,000 and over-et plus.....	238,143	16,334,100	12,681,183	2,958,003	31,135	1,235,452	866,245	235,986
TOTAL.....	1,398,309	27,519,219	18,092,718	3,853,803	988,618	10,609,603	3,744,758	732,474

	UNCLASSIFIED NON CLASSÉS				GRAND TOTAL TOTAL GLOBAL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total

<b> taxable Returns</b>								
<b> déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 6,000.....	34,059	182,620	52,768	1,999	89,160	463,720	132,357	5,831
\$ 6,000 to-à 8,000.....	121,779	847,491	361,493	33,640	621,296	4,397,654	1,753,478	152,848
8,000 to-à 10,000.....	105,260	942,022	467,778	63,761	779,300	7,038,369	3,228,302	425,075
10,000 to-à 12,500.....	88,313	980,238	494,682	77,154	1,076,870	12,116,233	6,062,452	971,116
12,500 to-à 15,000.....	40,617	548,044	291,749	49,811	1,084,779	14,918,571	8,240,701	1,500,816
15,000 to-à 17,500.....	17,411	280,108	162,751	30,972	1,022,232	16,591,805	9,772,981	1,921,082
17,500 to-à 20,000.....	8,358	154,919	95,219	19,515	902,677	16,909,566	10,465,726	2,174,806
20,000 to-à 22,500.....	6,103	129,055	79,104	17,363	806,802	17,129,520	11,066,927	2,397,095
22,500 to-à 25,000.....	3,508	82,840	53,848	12,298	715,881	16,991,367	11,329,205	2,553,430
25,000 to-à 27,500.....	2,218	58,062	39,401	8,983	641,061	16,812,308	11,457,488	2,676,743
27,500 to-à 30,000.....	2,473	70,670	47,006	11,496	537,243	15,417,324	10,686,672	2,572,936
30,000 to-à 35,000.....	3,012	97,144	67,795	17,081	783,541	25,320,193	18,041,647	4,545,371
35,000 to-à 40,000.....	1,897	70,237	51,557	13,954	474,490	17,706,663	12,932,849	3,388,332
40,000 to-à 50,000.....	1,960	85,075	57,902	16,530	460,352	20,337,740	15,269,823	4,174,403
50,000 and over-et plus.....	3,021	282,255	195,628	81,542	432,342	36,129,410	27,831,675	9,220,743
TOTAL.....	439,989	4,810,779	2,518,680	456,099	10,428,026	238,280,440	158,272,281	38,680,627

<b> Returns</b>								
<b> toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000.....	954,676	82,437	18		1,431,245	194,029	866	4
\$ 1,000 to-à 3,000.....	139,177	271,752	373	4	916,344	1,842,613	6,024	107
3,000 to-à 5,000.....	165,797	672,633	54,202	223	1,018,573	4,095,325	190,208	1,240
5,000 to-à 10,000.....	375,506	2,724,769	1,005,712	99,173	2,684,737	20,016,732	6,180,671	582,403
10,000 to-à 15,000.....	138,011	1,628,719	801,248	126,966	2,325,041	28,926,671	14,586,358	2,471,932
15,000 to-à 20,000.....	26,040	439,650	258,451	50,487	1,948,993	33,913,832	20,356,570	4,095,888
20,000 to-à 25,000.....	9,699	213,824	133,077	29,661	1,535,855	34,414,897	22,514,290	4,950,525
25,000 to-à 30,000.....	4,740	130,080	86,439	20,478	1,187,831	32,488,738	22,258,740	5,249,679
30,000 and over-et plus.....	10,045	545,715	373,426	129,107	2,172,244	100,584,644	74,637,946	21,328,849
TOTAL.....	1,823,691	6,709,578	2,712,947	456,099	15,220,863	256,089,423	160,731,673	38,680,627

TABLE 13

## DISTRIBUTION OF GROSS AND NET INCOME BY PROVINCE

1982 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD	
				Gross-Brut	Net-Net	Gross-Brut	Net-Net
Business Income		Revenu d'entreprises—		\$	\$	\$	\$
Forestry.....	1	Sylviculture.....	1	5,870	492	485	29
Manufacturing.....	2	Fabrication.....	2	5,377	1,030	3,698	426
Construction.....	3	Construction.....	3	29,651	5,828	15,937	2,667
Public Utilities.....	4	Utilité publique.....	4	45,722	7,601	13,498	2,341
Wholesale Trade.....	5	Commerce de gros.....	5	39,182	926	9,353	90-
Retail Trade.....	6	Commerce de détail.....	6	338,566	16,494	76,874	4,035
Finance.....	7	Finance.....	7	1,269	106	151	40-
Service.....	8	Services.....	8	79,688	12,322	27,230	4,095
Unclassified.....	9	Non classés.....	9	15,291	2,900-	10,019	209
Total—All Business Types.....	10	Total—toutes entreprises.....	10	560,616	41,899	157,245	13,673
Professional Income.....	11	Revenu de professions.....	11	102,421	54,077	31,708	15,095
Commission Income.....	12	Revenu de commissions.....	12	15,647	6,649	3,809	2,235
Farm Income.....	13	Revenu d'agriculture.....	13	25,273	649	152,638	12,288
Fishing Income.....	14	Revenu de pêche.....	14	180,380	63,497	41,699	17,472
Rental Income.....	15	Revenu de location.....	15	40,935	7,113-	16,282	909-
Total All Types.....	16	Total, tous genres.....	16	925,271	159,658	403,380	59,854
Capital Cost Allowance		Montant des allocations de coût en capital					
Business.....	17	D'entreprises.....	17	22,353		6,194	
Professional.....	18	De professions.....	18	2,141		620	
Commission.....	19	De commissions.....	19	1,085		212	
Farm.....	20	D'agriculture.....	20	1,610		14,620	
Fishing.....	21	De pêche.....	21	29,836		3,736	
Rental.....	22	De location.....	22	10,110		3,183	
Other.....	23	Autre.....	23	378		139	
Total C. C. A. ....	24	Total, tous genres.....	24	67,512		28,703	

ITEM		POSTE		SASKATCHEWAN		ALBERTA	
				Gross-Brut	Net-Net	Gross-Brut	Net-Net
Business Income		Revenu d'entreprises—		\$	\$	\$	\$
Forestry.....	1	Sylviculture.....	1	12,245	1,700	6,022	2,381
Manufacturing.....	2	Fabrication.....	2	10,517	1,665	55,213	8,661
Construction.....	3	Construction.....	3	167,549	39,254	308,226	91,249
Public Utilities.....	4	Utilité publique.....	4	145,577	28,158	380,872	85,559
Wholesale Trade.....	5	Commerce de gros.....	5	96,544	4,805	1,073,578	392
Retail Trade.....	6	Commerce de détail.....	6	490,735	37,509	743,546	48,208
Finance.....	7	Finance.....	7	20,375	1,762	73,893	5,828-
Service.....	8	Services.....	8	202,769	40,470	591,951	124,697
Unclassified.....	9	Non classés.....	9	108,571	3,240	380,120	91,484-
Total—All Business Types.....	10	Total—toutes entreprises.....	10	1,254,881	158,565	3,613,420	263,834
Professional Income.....	11	Revenu de professions.....	11	325,258	167,617	808,713	463,708
Commission Income.....	12	Revenu de commissions.....	12	31,070	17,699	91,427	40,369
Farm Income.....	13	Revenu d'agriculture.....	13	4,138,862	822,989	4,175,406	335,364
Fishing Income.....	14	Revenu de pêche.....	14	5,091	1,061	199	56
Rental Income.....	15	Revenu de location.....	15	245,957	13,630	816,770	77,065-
Total All Types.....	16	Total, tous genres.....	16	6,001,119	1,181,561	9,505,934	1,026,266
Capital Cost Allowance		Montant des allocations de coût en capital					
Business.....	17	D'entreprises.....	17	77,862		299,892	
Professional.....	18	De professions.....	18	7,069		24,278	
Commission.....	19	De commissions.....	19	2,445		4,896	
Farm.....	20	D'agriculture.....	20	680,747		653,055	
Fishing.....	21	De pêche.....	21	926		157	
Rental.....	22	De location.....	22	44,519		175,405	
Other.....	23	Autre.....	23	2,842		8,469	
Total C. C. A. ....	24	Total, tous genres.....	24	816,409		1,166,153	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## RÉPARTITION DU REVENU BRUT ET NET PAR PROVINCE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC		ONTARIO		MANITOBA		P O S T E M E
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
19,757	3,618	40,314	3,269	95,760	8,916	22,145	4,752	11,527	2,127	1
15,282	2,921	13,512	2,278	189,171	27,393	390,209	39,304	50,754	4,574	2
100,132	21,904	51,349	10,709	551,529	127,888	1,322,649	303,117	130,539	30,647	3
91,065	17,172	105,802	15,337	542,951	110,456	828,086	140,135	105,636	16,588	4
40,422	1,065	46,734	520	308,875	22,439	1,369,623	5,367	40,601	497	5
551,955	33,077	423,716	20,670	6,502,866	401,680	4,813,987	324,530	479,889	30,009	6
7,164	779	38,727	113	65,143	21,696	701,504	21,071	9,172	808	7
146,168	28,168	140,005	25,768	1,569,462	300,248	2,344,963	435,244	175,303	39,305	8
44,325	4,934 -	29,859	3,864 -	322,066	37,557 -	833,691	163,426 -	106,686	8,433 -	9
1,016,271	103,770	890,018	74,802	10,147,822	983,160	12,626,858	1,110,094	1,110,106	116,123	10
286,367	144,037	172,656	90,741	2,505,598	1,216,244	4,498,435	2,215,518	432,565	208,069	11
25,525	11,792	19,746	10,766	279,821	109,647	336,061	158,042	48,615	22,448	12
206,127	14,891	143,739	6,233	2,344,018	242,713	5,146,093	231,219	1,937,595	193,695	13
300,613	112,931	109,129	33,640	84,488	18,958	10,931	3,282	16,125	4,338	14
131,652	11,106 -	81,544	5,614 -	2,238,809	82,370 -	2,262,451	153,245 -	299,818	74,991 -	15
1,966,555	376,314	1,416,832	210,568	17,600,557	2,488,352	24,880,829	3,564,912	3,844,825	469,681	16
43,522		41,481		315,466		533,505		60,226		17
6,310		4,029		51,012		97,356		8,436		18
1,654		1,413		11,176		25,503		3,132		19
20,360		16,086		228,270		521,014		273,800		20
28,166		11,529		11,584		499		1,778		21
24,912		15,162		348,700		382,953		53,773		22
1,670		584		10,834		19,677		3,523		23
126,594		90,283		977,043		1,580,508		404,668		24
BRITISH COLUMBIA COLOMBIE BRITANNIQUE		YUKON		NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST		CANADA				P O S T E M E
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net			
\$	\$	\$	\$	\$	\$	\$	\$			
108,082	17,597	128	11 -			322,462	44,872			1
59,528	13,674	1,052	72	400	74	799,740	102,484			2
464,519	107,891	3,113	725	2,440	594	3,149,596	742,778			3
289,457	46,757	2,878	426	2,312	577	2,557,464	471,860			4
446,502	4,801 -	399	3 -	487	39	3,478,464	30,930			5
923,522	74,400	10,899	645	7,848	317	15,374,393	992,116			6
170,809	33,236 -	135	11 -	202	26 -	1,093,505	7,537			7
716,889	113,273	6,972	1,542	6,882	1,592	6,029,292	1,128,955			8
352,914	172,406 -	6,804	1,519 -	2,764	704 -	2,308,908	466,407 -			9
3,532,222	163,149	32,378	1,867	23,335	2,463	35,113,825	3,055,125			10
2,097,825	908,122	11,184	4,870	9,350	3,907	11,317,002	5,510,653			11
81,095	41,534	255	122	509	287	934,319	422,110			12
720,352	29,292 -	504	154 -	397	174 -	18,999,780	1,831,528			13
210,470	76,177	93	9 -	723	51	960,047	331,544			14
1,185,754	295,444 -	4,543	309 -	4,804	1,145 -	7,350,618	698,207 -			15
7,827,718	864,246	48,957	6,387	39,118	5,389	74,675,591	10,452,752			16
271,444		3,539		1,998		1,689,399				17
42,240		325		186		244,851				18
5,251		9		23		56,830				19
100,488		184		119		2,511,901				20
30,716		28		107		119,064				21
256,293		1,035		1,365		1,322,381				22
9,567		16		15		57,747				23
715,998		5,136		3,814		6,002,174				24

## ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL	Single \$3,560 Basic Exemption  <i>Exemption de base de 3 560 \$ de célibataire</i>	\$2,220 Age Exemption or Disability Deduction  <i>Exemption en raison d'âge ou déduction pour invalidité — 2 220 \$</i>	Education Deduction  <i>Déduction relative aux études</i>	MARRIED OR EQUIVALENT EXEMPTION EXEMPTION DE MARIÉ OU L'ÉQUIVALENT				
				Spouse's Income Not over \$550  <i>Revenu du conjoint non supérieur à 550 \$</i>	Spouse's Income \$550-\$3,660  <i>Revenu du conjoint 550 \$-3 660 \$</i>		Equivalent to Married Exemption <i>L'équivalent de l'exemption de marié</i>	
					Income  <i>Revenu</i>	Income  <i>Revenu</i>	Income of Relative Not over \$550 <i>Revenu du parent non su- périeur à 550 \$</i>	Income of Relative \$550-\$3,660 <i>Revenu du parent 550 \$-3 660 \$</i>
	Number  <i>Nombre</i>	Number  <i>Nombre</i>	Number  <i>Nombre</i>	Number  <i>Nombre</i>	Number  <i>Nombre</i>	Income  <i>Revenu</i>	Number  <i>Nombre</i>	Number  <i>Nombre</i>
Under						\$		
Moins de \$ 2,000.....	1,793,745	21,329	17,639	36,569	6,726	11,989	42,201	223
\$ 2,000 to-à 4,000.....	899,008	100,231	29,615	22,711	9,489	18,831	15,115	1,421
4,000 to-à 6,000.....	1,009,386	145,718	85,973	32,838	20,655	47,109	18,155	960
6,000 to-à 8,000.....	978,635	174,521	94,649	51,615	38,011	84,161	27,558	2,634
8,000 to-à 10,000.....	884,904	181,506	74,569	66,202	48,119	101,028	31,732	3,886
10,000 to-à 12,500.....	993,092	189,663	60,699	97,440	67,542	145,629	42,303	3,604
12,500 to-à 15,000.....	917,793	141,590	39,567	95,096	60,257	122,922	43,316	4,035
15,000 to-à 17,500.....	827,958	112,643	36,134	96,017	59,967	120,614	46,932	5,582
17,500 to-à 20,000.....	704,952	80,329	25,828	105,113	59,028	117,794	39,388	3,498
20,000 to-à 22,500.....	609,713	64,974	30,556	109,722	57,198	112,166	34,544	2,751
22,500 to-à 25,000.....	526,652	46,702	27,881	107,761	57,865	111,773	26,151	3,006
25,000 to-à 27,500.....	456,140	37,313	27,985	111,940	56,705	107,896	19,548	2,377
27,500 to-à 30,000.....	365,869	29,472	27,217	100,367	54,542	103,196	17,625	2,473
30,000 to-à 35,000.....	521,214	42,034	46,355	161,823	82,613	153,186	21,399	2,461
35,000 to-à 40,000.....	302,809	29,287	35,832	108,713	54,725	102,618	11,250	1,601
40,000 to-à 45,000.....	178,516	18,086	26,066	63,328	36,824	67,474	7,690	1,317
45,000 to-à 50,000.....	109,051	13,062	16,867	38,459	25,838	46,306	3,314	995
50,000 and over-et plus.....	294,367	49,796	49,190	79,941	53,477	95,755	7,842	1,701
TOTAL.....	12,373,804	1,478,256	752,622	1,485,655	849,581	1,670,445	456,063	44,525
WHOLLY DEPENDENT CHILDREN-ENFANTS ENTIÈREMENT À CHARGE								
	\$670 MAXIMUM EXEMPTION EXEMPTION MAXIMUM DE 670 \$			REDUCED \$670 EXEMPTION EXEMPTION RÉDUITE DE 670 \$				
	Number of Returns  <i>Nombre de déclarations</i>	Number of Dependants Under age 18  <i>Nombre de personnes à charge âgées de moins de 18 ans</i>	Income of Dependants  <i>Revenu des personnes à charge</i>	Number of Returns  <i>Nombre de déclarations</i>	Number of Dependants Under age 18  <i>Nombre de personnes à charge âgées de moins de 18 ans</i>	Income of Dependants  <i>Revenu des personnes à charge</i>	Amount of Exemption  <i>Montant de l'exemption</i>	
Under			\$			\$		\$
Moins de \$ 2,000.....	134,151	237,724	1,882	258	262	773		94
\$ 2,000 to-à 4,000.....	52,736	100,399	1,540	989	989	3,188		247
4,000 to-à 6,000.....	60,112	104,758	2,114	622	652	1,882		252
6,000 to-à 8,000.....	95,331	167,109	6,312	853	859	2,580		279
8,000 to-à 10,000.....	116,011	205,401	7,513	1,599	1,635	4,547		704
10,000 to-à 12,500.....	181,919	341,773	13,153	1,562	1,861	5,139		829
12,500 to-à 15,000.....	192,778	346,973	16,241	2,624	2,857	8,511		975
15,000 to-à 17,500.....	216,672	390,276	12,531	2,046	2,189	6,527		741
17,500 to-à 20,000.....	226,198	405,966	14,769	2,791	2,936	8,321		1,199
20,000 to-à 22,500.....	240,925	434,761	15,564	2,795	2,964	8,241		1,279
22,500 to-à 25,000.....	237,771	426,853	14,213	3,063	3,105	8,372		1,499
25,000 to-à 27,500.....	233,783	423,185	16,054	2,473	2,474	7,114		987
27,500 to-à 30,000.....	217,469	405,441	16,564	2,447	2,451	7,146		943
30,000 to-à 35,000.....	346,462	654,189	27,159	4,445	4,711	12,794		2,041
35,000 to-à 40,000.....	222,076	426,964	21,575	3,666	3,686	10,390		1,585
40,000 to-à 45,000.....	135,842	262,425	15,420	2,656	2,683	7,466		1,189
45,000 to-à 50,000.....	81,862	158,800	11,333	1,392	1,394	3,792		595
50,000 and over-et plus.....	181,893	356,262	33,769	4,228	4,587	12,606		2,013
TOTAL.....	3,173,991	5,849,259	247,706	40,509	42,295	119,390		17,450

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

WHOLLY DEPENDENT CHILDREN-ENFANTS ENTIÈREMENT À CHARGE								
\$1,220 MAXIMUM EXEMPTION EXEMPTION MAXIMUM DE 1 220 \$				REDUCED \$1,220 EXEMPTION EXEMPTION RÉDUITE DE 1 220 \$				
Number of Returns  Nombre de déclarations	Number of Dependants Age 18 or over  Nombre de personnes à charge âgées de 18 ans ou plus	Income of Dependants  Revenu des personnes à charge		Number of Returns  Nombre de déclarations	Number of Dependants Age 18 or over  Nombre de personnes à charge âgées de 18 ans ou plus	Income of Dependants  Revenu des personnes à charge	Amount of Exemption  Montant de l'exemption	
Under moins de		\$				\$	\$	
\$ 2,000.....	8,438	9,374	2,004	363	366	1,042	247	
\$2,000 to-à 4,000.....	5,178	6,029	1,782	308	308	944	152	
4,000 to-à 6,000.....	5,430	5,800	1,772	422	481	1,476	277	
6,000 to-à 8,000.....	10,986	11,511	5,695	1,619	1,619	4,681	1,246	
8,000 to-à 10,000.....	16,516	18,213	6,430	1,587	1,591	4,750	1,076	
10,000 to-à 12,500.....	26,208	29,314	13,078	4,317	4,412	12,783	3,222	
12,500 to-à 15,000.....	27,250	30,664	15,578	4,032	4,212	12,289	2,818	
15,000 to-à 17,500.....	31,473	35,690	19,561	4,738	4,947	14,527	3,351	
17,500 to-à 20,000.....	31,369	35,661	19,928	4,875	4,953	14,303	3,804	
20,000 to-à 22,500.....	36,385	41,139	23,801	6,593	6,972	20,642	4,886	
22,500 to-à 25,000.....	34,277	38,943	23,764	6,187	6,714	19,566	4,958	
25,000 to-à 27,500.....	36,489	41,907	27,026	5,819	5,974	17,345	4,469	
27,500 to-à 30,000.....	31,534	35,172	22,177	6,370	6,947	20,484	4,912	
30,000 to-à 35,000.....	52,456	59,120	38,498	9,990	10,352	30,979	6,989	
35,000 to-à 40,000.....	36,703	42,199	28,803	7,355	7,677	22,431	5,543	
40,000 to-à 45,000.....	24,638	28,711	22,438	5,937	6,198	18,319	4,334	
45,000 to-à 50,000.....	15,842	18,219	15,642	4,408	4,675	13,918	3,256	
50,000 and over-et plus.....	51,545	62,303	47,837	11,505	12,211	35,807	8,520	
TOTAL.....	482,717	549,969	335,814	86,425	90,609	266,283	64,060	
OTHER DEPENDANTS-AUTRES PERSONNES À CHARGE								
\$670 EXEMPTION (MAXIMUM OR REDUCED) EXEMPTION DE 670 \$ (MAXIMUM OU RÉDUITE)				\$1,220 EXEMPTION (MAXIMUM OR REDUCED) EXEMPTION DE 1 220 \$ (MAXIMUM OU RÉDUITE)				
Number of Returns  Nombre de déclarations	Number of Dependants  Nombre de personnes à charge	Income of Dependants  Revenu des personnes à charge	Amount of Exemption  Montant de l'exemption	Number of Returns  Nombre de déclarations	Number of Dependants  Nombre de personnes à charge	Income of Dependants  Revenu des personnes à charge	Amount of Exemption  Montant de l'exemption	
Under moins de		\$	\$			\$	\$	
\$ 2,000.....	45	48	1	24	31	27	31	
\$2,000 to-à 4,000.....			32	99	99	92	120	
4,000 to-à 6,000.....	37	49	33	511	533	176	634	
6,000 to-à 8,000.....	243	250	303	1,601	1,780	1,065	2,010	
8,000 to-à 10,000.....	143	323	83	2,130	2,281	1,430	2,540	
10,000 to-à 12,500.....	706	895	223	3,258	3,791	2,347	4,264	
12,500 to-à 15,000.....	791	863	40	3,989	4,426	2,462	5,282	
15,000 to-à 17,500.....	542	663	204	5,117	6,178	5,122	6,669	
17,500 to-à 20,000.....	904	1,115	464	5,191	6,238	3,038	7,165	
20,000 to-à 22,500.....	538	546	102	3,712	4,300	2,240	4,996	
22,500 to-à 25,000.....	729	762	33	4,600	6,199	3,168	6,885	
25,000 to-à 27,500.....	319	323	117	3,944	4,802	2,308	5,559	
27,500 to-à 30,000.....	182	207	11	3,660	5,193	2,047	6,060	
30,000 to-à 35,000.....	397	643	146	4,896	5,677	4,963	6,392	
35,000 to-à 40,000.....	241	326	188	2,786	3,565	2,477	4,041	
40,000 to-à 45,000.....	170	248	37	2,016	2,319	1,716	2,598	
45,000 to-à 50,000.....			166	1,517	1,698	1,105	1,934	
50,000 and over-et plus.....	69	81	15	2,334	2,890	2,624	3,248	
TOTAL.....	6,063	7,367	1,779	51,385	62,000	38,407	70,428	

TABLE 14 (CONTINUED)

## ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL		\$670 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION MAXIMUM DE 670 \$ POUR ENFANTS ENTIÈREMENT À CHARGE							
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus	Total Number of Returns  Nombre total de déclarations	Total Number of Dependants  Nombre total de personnes à charge
Under									
Moins de	\$ 2,000	67,594	41,108	18,320	4,272	1,845	1,012	134,151	237,724
\$ 2,000 to-à	4,000	24,830	15,936	7,800	2,359	666	1,145	52,736	100,399
4,000 to-à	6,000	31,102	19,280	6,055	2,604	425	646	60,112	104,758
6,000 to-à	8,000	48,320	29,674	12,185	3,867	894	391	95,331	167,109
8,000 to-à	10,000	56,327	37,568	16,207	4,779	822	308	116,011	205,401
10,000 to-à	12,500	75,891	68,473	26,338	8,110	1,896	1,211	181,919	341,773
12,500 to-à	15,000	89,171	67,385	26,452	6,680	2,037	1,053	192,778	346,973
15,000 to-à	17,500	98,101	79,071	28,646	7,859	1,857	1,138	216,672	390,276
17,500 to-à	20,000	98,345	88,029	30,709	7,165	1,169	781	226,198	405,966
20,000 to-à	22,500	102,541	96,369	31,410	8,840	1,045	720	240,925	434,761
22,500 to-à	25,000	98,455	99,762	31,402	6,548	1,254	350	237,771	426,853
25,000 to-à	27,500	93,470	101,761	30,248	6,391	1,701	212	233,783	423,185
27,500 to-à	30,000	83,505	92,036	32,223	7,836	1,425	444	217,469	405,441
30,000 to-à	35,000	123,463	156,129	52,804	11,586	1,585	895	346,462	654,189
35,000 to-à	40,000	74,218	102,476	36,724	6,941	1,075	642	222,076	426,964
40,000 to-à	45,000	46,251	59,397	24,818	4,351	754	271	135,842	262,425
45,000 to-à	50,000	26,881	37,014	14,744	2,720	325	178	81,862	158,800
50,000 and over-et plus		62,157	77,387	32,945	7,330	1,533	541	181,893	356,262
TOTAL		1,300,622	1,268,855	460,030	110,238	22,308	11,938	3,173,991	5,849,259

		REDUCED \$670 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION RÉDUITE DE 670 \$ POUR ENFANTS ENTIÈREMENT À CHARGE							
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus	Total Number of Returns  Nombre total de déclarations	Total Number of Dependants  Nombre total de personnes à charge
Under									
Moins de	\$ 2,000	254						258	262
\$ 2,000 to-à	4,000	989						989	989
4,000 to-à	6,000	607		15				622	652
6,000 to-à	8,000	847						853	859
8,000 to-à	10,000	1,563	36					1,599	1,635
10,000 to-à	12,500	1,404	17	141				1,562	1,861
12,500 to-à	15,000	2,453	109	62				2,624	2,857
15,000 to-à	17,500	1,905	139					2,046	2,189
17,500 to-à	20,000	2,648	141					2,791	2,936
20,000 to-à	22,500	2,626	169					2,795	2,964
22,500 to-à	25,000	3,022	40					3,063	3,105
25,000 to-à	27,500	2,472						2,473	2,474
27,500 to-à	30,000	2,444						2,447	2,451
30,000 to-à	35,000	4,242	140	63				4,445	4,711
35,000 to-à	40,000	3,647	18					3,666	3,686
40,000 to-à	45,000	2,629	27					2,656	2,683
45,000 to-à	50,000	1,390						1,392	1,394
50,000 and over-et plus		3,927	245	54				4,228	4,587
TOTAL		39,069	1,096	342				40,509	42,295

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL		\$1,220 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION MAXIMUM DE 1 220 \$ POUR ENFANTS ENTIÈREMENT À CHARGE							
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:						Total Number of Returns  Nombre total de déclarations	Total Number of Dependants  Nombre total de personnes à charge
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus		
Under									
moins de \$ 2,000		7,516	908	14				8,438	9,374
2,000 to-à 4,000		4,601	440		137			5,178	6,029
4,000 to-à 6,000		5,062	366					5,430	5,800
6,000 to-à 8,000		10,530	387	69				10,986	11,511
8,000 to-à 10,000		15,007	1,321	188				16,516	18,213
10,000 to-à 12,500		23,630	2,134	360	84			26,208	29,314
12,500 to-à 15,000		24,251	2,603	380	13			27,250	30,664
15,000 to-à 17,500		27,901	3,023	453	96			31,473	35,690
17,500 to-à 20,000		27,648	3,162	547	12			31,369	35,661
20,000 to-à 22,500		31,939	4,146	292				36,385	41,139
22,500 to-à 25,000		29,925	4,039	312				34,277	38,943
25,000 to-à 27,500		31,619	4,427	338	105			36,489	41,907
27,500 to-à 30,000		28,219	2,992	323				31,534	35,172
30,000 to-à 35,000		46,398	5,452	606				52,456	59,120
35,000 to-à 40,000		31,681	4,651	268	103			36,703	42,199
40,000 to-à 45,000		21,085	3,214	254	37		48	24,638	28,711
45,000 to-à 50,000		13,676	1,961	199				15,842	18,219
50,000 and over-et plus		42,276	8,077	1,023	104		63	51,545	62,303
TOTAL		422,964	53,303	5,628	706		111	482,717	549,969
		REDUCED \$1,220 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION RÉDUITE DE 1 220 \$ POUR ENFANTS ENTIÈREMENT À CHARGE							
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:						Total Number of Returns  Nombre total de déclarations	Total Number of Dependants  Nombre total de personnes à charge
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus		
Under									
moins de \$ 2,000		360						363	366
2,000 to-à 4,000		308						308	308
4,000 to-à 6,000		363	59					422	481
6,000 to-à 8,000		1,619						1,619	1,619
8,000 to-à 10,000		1,583						1,587	1,591
10,000 to-à 12,500		4,222	95					4,317	4,412
12,500 to-à 15,000		3,852	180					4,032	4,212
15,000 to-à 17,500		4,545	177	16				4,738	4,947
17,500 to-à 20,000		4,797	78					4,875	4,953
20,000 to-à 22,500		6,214	379					6,593	6,972
22,500 to-à 25,000		5,739	369	79				6,187	6,714
25,000 to-à 27,500		5,664	155					5,819	5,974
27,500 to-à 30,000		5,793	577					6,370	6,947
30,000 to-à 35,000		9,628	362					9,990	10,352
35,000 to-à 40,000		7,079	230	46				7,355	7,677
40,000 to-à 45,000		5,676	261					5,937	6,198
45,000 to-à 50,000		4,141	267					4,408	4,675
50,000 and over-et plus		10,820	664	21				11,505	12,211
TOTAL		82,403	3,860	162				86,425	90,609

## ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

## CLAIMED BY WORKING MOTHER—RÉCLAMÉS PAR UNE MÈRE QUI TRAVAILLE

Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
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## Taxable Returns

## Déclarations imposables

Under

Moins de \$ 2,000.....

\$ 2,000 to-à 4,000.....

4,000 to-à 6,000.....

6,000 to-à 8,000.....

8,000 to-à 10,000.....

10,000 to-à 12,500.....

12,500 to-à 15,000.....

15,000 to-à 17,500.....

17,500 to-à 20,000.....

20,000 to-à 22,500.....

22,500 to-à 25,000.....

25,000 to-à 27,500.....

27,500 to-à 30,000.....

30,000 to-à 35,000.....

35,000 to-à 40,000.....

40,000 and over-et plus.....

TOTAL.....

\$

\$

2,717

4,802

1,872

1,838

2,454

79

184

12,907

20,355

9,071

8,480

11,386

182

1,339

31,792

47,979

30,893

27,088

25,486

6,298

46,260

74,350

52,773

46,281

36,134

11

10,115

57,713

87,314

72,464

59,226

40,992

230

16,491

49,247

73,182

61,722

51,086

33,460

372

15,415

44,437

67,215

60,522

46,760

28,265

178

15,994

31,246

47,749

46,582

36,236

19,948

11,298

24,230

37,889

35,466

27,920

15,495

149

8,586

19,260

29,821

31,090

22,401

11,414

48

7,798

16,993

27,349

27,796

20,617

10,747

6,246

17,887

31,318

35,460

24,662

10,699

7,188

8,035

12,761

15,924

9,842

4,180

23

3,832

9,291

15,208

22,511

11,964

4,141

67

5,083

TOTAL.....

372,015

577,292

504,147

394,400

254,801

1,347

115,867

## CLAIMED BY FATHER—RÉCLAMÉS PAR LE PÈRE

Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
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## Taxable Returns

## Déclarations imposables

Under

Moins de \$ 2,000.....

\$ 2,000 to-à 4,000.....

4,000 to-à 6,000.....

6,000 to-à 8,000.....

8,000 to-à 10,000.....

10,000 to-à 12,500.....

12,500 to-à 15,000.....

15,000 to-à 17,500.....

17,500 to-à 20,000.....

20,000 to-à 22,500.....

22,500 to-à 25,000.....

25,000 to-à 27,500.....

27,500 to-à 30,000.....

30,000 to-à 35,000.....

35,000 to-à 40,000.....

40,000 and over-et plus.....

TOTAL.....

\$

\$

100

104

40

40

99

166

191

276

202

10

58

809

862

673

503

343

98

249

682

883

641

613

644

38

1,146

2,117

857

818

989

157

963

1,265

1,291

1,022

441

455

67

2,054

3,505

3,038

2,689

1,578

440

36

1,314

1,975

1,811

1,564

724

417

173

1,522

2,455

2,007

1,389

912

571

39

1,581

2,526

2,303

1,708

951

609

21

2,004

3,171

3,563

2,442

954

981

68

2,075

3,220

2,929

2,049

1,227

571

277

3,734

5,876

5,713

3,917

2,175

1,298

256

TOTAL.....

18,150

28,150

25,141

18,958

11,047

5,853

1,244

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMISSIBLES

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

## CLAIMED BY WORKING MOTHER—RÉCLAMÉS PAR UNE MÈRE QUI TRAVAILLE

Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
					\$	\$		
Under								
Moins de \$ 2,000 .....	4,812	8,612	2,203	1,772	3,968	770	74	
\$ 2,000 to-à 4,000 .....	10,296	17,355	6,958	6,380	9,119	588	589	
4,000 to-à 6,000 .....	18,268	30,728	13,581	12,795	16,596	296	1,376	
6,000 to-à 8,000 .....	27,704	45,570	22,437	20,937	24,060	326	3,318	
8,000 to-à 10,000 .....	37,931	58,748	37,983	33,549	30,122		7,801	
10,000 to-à 12,500 .....	49,841	81,677	57,694	50,749	38,826	47	10,968	
12,500 to-à 15,000 .....	58,331	88,495	73,500	60,129	41,241	235	16,855	
15,000 to-à 17,500 .....	49,435	73,554	62,071	51,353	33,592	374	15,469	
17,500 to-à 20,000 .....	44,570	67,465	60,694	46,895	28,368	178	16,024	
20,000 to-à 22,500 .....	31,350	47,918	46,742	36,350	20,011		11,337	
22,500 to-à 25,000 .....	24,287	38,001	35,624	28,001	15,532	150	8,605	
25,000 to-à 27,500 .....	19,299	29,888	31,142	22,442	11,442	48	7,809	
27,500 to-à 30,000 .....	17,034	27,423	27,907	20,677	10,763		6,264	
30,000 to-à 35,000 .....	18,067	31,689	35,956	25,001	10,733	10	7,324	
35,000 to-à 40,000 .....	8,065	12,810	15,958	9,869	4,203	23	3,839	
40,000 and over-et plus .....	9,379	15,398	22,799	12,107	4,173	81	5,125	
TOTAL .....	428,669	675,331	553,249	439,005	302,749	3,143	122,777	

## CLAIMED BY FATHER—RÉCLAMÉS PAR LE PÈRE

Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
					\$	\$		
Under								
Moins de \$ 2,000 .....								
\$ 2,000 to-à 4,000 .....								
4,000 to-à 6,000 .....	34	43	33	33	34			
6,000 to-à 8,000 .....	149	180	137	109	123		26	
8,000 to-à 10,000 .....	517	550	389	312	350		109	58
10,000 to-à 12,500 .....	1,268	1,664	1,363	1,041	463		449	356
12,500 to-à 15,000 .....	705	941	684	654	659		45	
15,000 to-à 17,500 .....	1,155	2,136	874	832	994		159	
17,500 to-à 20,000 .....	973	1,276	1,302	1,030	443		460	70
20,000 to-à 22,500 .....	2,057	3,508	3,042	2,692	1,580		441	36
22,500 to-à 25,000 .....	1,322	1,985	1,824	1,572	725		423	174
25,000 to-à 27,500 .....	1,541	2,484	2,040	1,418	922		578	41
27,500 to-à 30,000 .....	1,581	2,526	2,303	1,708	951		609	21
30,000 to-à 35,000 .....	2,011	3,183	3,584	2,454	958		984	68
35,000 to-à 40,000 .....	2,076	3,222	2,932	2,051	1,227		572	277
40,000 and over-et plus .....	3,760	5,924	5,790	3,955	2,183		1,310	262
TOTAL .....	19,160	29,634	26,311	19,867	11,614	14	6,166	1,366

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 16

# ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

1982 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS CATÉGORIE DE REVENU	NET GAIN OR LOSS ON SHARES GAIN OU PERTE NETTE SUR ACTIONS		NET GAIN OR LOSS ON REAL ESTATE GAIN OU PERTE NETTE SUR BIENS IMMOBILIERS		NET GAIN OR LOSS ON BONDS OR OTHER PROPERTIES GAIN OU PERTE NETTE SUR OBLIGATIONS ET AUTRES BIENS	
	Number Reporting Nombre de déclarations	Amount Montant	Number Reporting Nombre de déclarations	Amount Montant	Number Reporting Nombre de déclarations	Amount Montant
Loss and Nil.....	1,611	\$ 16,192 -	3,576	\$ 20,451	414	\$ 3,562 -
Under \$ 2,000.....	4,174	17,724 -	2,397	1,385	1,411	11,459 -
\$ 2,000 to 3,000.....	2,322	4,424 -	1,325	3,385	314	431
3,000 to 4,000.....	1,929	6,018 -	1,589	2,400	619	769 -
4,000 to 5,000.....	2,484	5,866 -	1,717	8,869	682	665 -
\$ 5,000 to 6,000.....	2,185	2,195 -	2,391	13,389	425	2,832 -
6,000 to 7,000.....	3,286	10,197 -	2,627	10,943	444	5,350 -
7,000 to 8,000.....	3,196	2,605 -	2,833	21,047	1,077	1,041 -
8,000 to 9,000.....	3,534	7,378 -	2,990	7,921	491	2,299 -
9,000 to 10,000.....	4,114	4,304 -	3,104	14,917	727	2,357 -
Under \$ 10,000.....	28,835	76,912 -	24,549	104,707	6,604	29,912 -
\$ 10,000 to 11,000.....	3,346	13,446 -	4,074	23,163	988	1,920 -
11,000 to 12,000.....	4,323	594 -	3,918	18,717	754	2,002 -
12,000 to 13,000.....	3,958	5,307 -	2,511	11,286	735	803 -
13,000 to 14,000.....	3,891	1,340 -	2,996	24,964	898	1,864 -
14,000 to 15,000.....	4,838	2,264 -	3,402	10,056	459	1,326 -
15,000 to 16,000.....	5,152	3,332 -	2,474	17,148	688	1,450 -
16,000 to 17,000.....	5,179	1,581 -	2,922	15,009	840	1,565 -
17,000 to 18,000.....	4,093	7,059 -	2,820	20,314	404	15
18,000 to 19,000.....	4,470	2,934 -	2,910	22,274	643	1,769 -
19,000 to 20,000.....	5,335	8,602 -	3,187	23,001	760	1,853 -
10,000 to 20,000.....	44,585	46,467 -	31,214	185,933	7,169	14,545 -
20,000 to 22,500.....	14,863	16,406 -	6,459	44,950	1,729	4,662 -
22,500 to 25,000.....	14,152	10,482 -	6,432	45,961	2,187	8,461 -
25,000 to 27,500.....	14,821	24,673 -	5,938	59,690	1,676	2,811 -
27,500 to 30,000.....	15,717	42,156 -	6,091	30,398	2,181	6,435 -
30,000 to 32,500.....	14,524	19,456 -	4,739	35,340	1,636	9,116 -
32,500 to 35,000.....	13,476	8,872 -	4,351	39,004	1,494	199 -
35,000 to 40,000.....	24,089	58,954 -	6,368	56,522	3,298	18,860 -
40,000 to 45,000.....	20,688	34,904 -	5,200	79,675	2,582	9,278 -
45,000 to 50,000.....	14,433	6,294 -	5,131	66,730	2,130	6,201 -
50,000 to 60,000.....	21,518	11,788 -	5,306	109,770	2,624	5,653 -
60,000 to 75,000.....	18,060	6,818	5,069	115,504	2,354	141
75,000 to 100,000.....	14,152	4,896	3,922	128,143	1,908	100
100,000 and over.....	21,011	417,771	4,317	386,528	3,887	9,835 -
TOTAL.....	294,924	72,110	125,086	1,488,856	43,459	125,739 -
OCCUPATION CLASS						
Employees.....	170,961	218,717 -	38,744	106,381	16,650	69,483 -
Farmers.....	3,797	9,425	34,972	311,010	1,762	2,413
Fishermen.....	182	1,873 -	308	2,181		
Professionals.....	13,918	26,816 -	3,121	39,931	2,562	1,816 -
Salesmen.....	976	1,117 -	261	980	189	1,074 -
Business Proprietors.....	8,842	24,453	11,093	125,743	3,179	1,771
Investors.....	72,790	322,113	23,020	754,968	15,599	40,351 -
Property Owners.....	5,456	4,301 -	7,730	125,210	1,087	9,024 -
Pensioners.....	12,365	17,283 -	3,820	16,887	1,571	2,024 -
Unclassified.....	5,637	13,766 -	2,017	5,564	853	6,145 -
TOTAL.....	294,924	72,110	125,086	1,488,856	43,459	125,739 -

Note: See page 9 and following for a description of this table  
and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce  
tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES  
OU DES PERTES EN CAPITAL DÉDUCTIBLES**

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

ALL OTHER GAINS OR LOSSES TOUS LES AUTRES GAINS OU PERTES		TOTAL CAPITAL GAIN OR LOSS FROM ALL SOURCES TOTAL DES GAINS OU PERTES EN CAPITAL DE TOUTE PROVENANCE				TAXABLE GAIN OR ALLOWABLE LOSS GAINS EN CAPITAL IMPOSABLES OU PERTES EN CAPITAL DÉDUCTIBLES		INCOME CLASS CATÉGORIE DE REVENU
Number Reporting Nombre de déclarations	Amount Montant	Number with Gain Nombre comportant un gain	Amount of Gain Montant du gain	Number with Loss Nombre comportant une perte	Amount of Loss Montant de la perte	Amount of Gain Montant du gain	Amount of Loss Montant de la perte	
	\$		\$		\$	\$	\$	
644	530	3,607	43,906	2,196	42,680 -	23,140	1,897 -	.....Perte et néant
2,752	733	6,322	12,115	4,081	39,182 -	6,392	4,526 -	.....Moins de \$ 2,000
1,241	221	3,020	6,546	1,769	6,934 -	2,918	1,705 -	.....\$ 2,000 à 3,000
1,903	422	3,966	6,100	1,727	10,066 -	3,348	2,162 -	.....3,000 à 4,000
2,887	122 -	5,149	13,715	1,895	11,501 -	7,590	1,941 -	.....4,000 à 5,000
3,470	1,384	6,291	18,495	1,886	8,750 -	10,688	1,991 -	.....\$ 5,000 à 6,000
3,062	1,080	6,570	16,003	2,347	19,529 -	9,660	2,704 -	.....6,000 à 7,000
3,922	1,935	7,658	33,328	2,814	13,993 -	14,968	2,757 -	.....7,000 à 8,000
6,444	1,851	9,295	19,547	3,608	19,454 -	10,894	3,942 -	.....8,000 à 9,000
3,999	2,242	8,109	25,939	3,289	15,442 -	13,337	3,690 -	.....9,000 à 10,000
30,324	10,273	59,987	195,694	25,612	187,539 -	102,937	27,324 -	.....Moins de \$ 10,000
5,017	2,556	9,310	38,341	3,367	27,989 -	18,591	3,926 -	.....\$ 10,000 à 11,000
5,387	2,578	9,674	32,045	3,719	13,347 -	19,103	3,319 -	.....11,000 à 12,000
4,141	1,698	7,368	20,686	3,353	13,813 -	10,976	2,893 -	.....12,000 à 13,000
4,725	2,022	8,023	35,874	3,835	12,093 -	19,861	3,504 -	.....13,000 à 14,000
4,884	2,478	8,929	27,517	4,177	18,575 -	15,587	3,991 -	.....14,000 à 15,000
4,967	1,522	8,393	28,031	4,212	14,143 -	12,571	4,031 -	.....15,000 à 16,000
4,820	455	9,023	29,512	4,102	17,195 -	16,967	4,059 -	.....16,000 à 17,000
4,805	2,219	7,989	28,978	3,405	13,489 -	14,482	3,282 -	.....17,000 à 18,000
5,046	2,276	8,192	40,122	4,311	20,276 -	21,229	4,103 -	.....18,000 à 19,000
6,015	2,086	9,862	31,084	4,809	16,453 -	17,536	4,264 -	.....19,000 à 20,000
49,807	19,890	86,763	312,191	39,290	167,381 -	166,902	37,380 -	.....10,000 à 20,000
14,695	4,703	21,761	83,510	13,909	54,926 -	47,123	11,746 -	.....20,000 à 22,500
14,235	7,935	22,365	86,344	12,170	51,392 -	46,047	10,897 -	.....22,500 à 25,000
13,008	3,740	20,150	93,815	13,120	57,870 -	45,818	11,993 -	.....25,000 à 27,500
11,252	6,068	18,057	74,599	14,345	86,725 -	40,428	13,555 -	.....27,500 à 30,000
11,552	3,806	16,768	60,705	13,222	50,131 -	35,334	11,866 -	.....30,000 à 32,500
8,209	3,383	14,919	64,209	10,716	30,894 -	36,339	8,494 -	.....32,500 à 35,000
16,965	9,343	24,813	98,837	20,783	110,787 -	54,545	21,982 -	.....35,000 à 40,000
12,297	6,769	21,645	117,325	15,488	75,065 -	53,573	14,892 -	.....40,000 à 45,000
9,023	6,729	16,629	111,825	10,113	50,863 -	55,085	10,891 -	.....45,000 à 50,000
10,643	5,887	20,411	173,313	15,609	75,097 -	92,499	17,632 -	.....50,000 à 60,000
8,110	7,480	17,674	207,393	11,405	77,449 -	106,738	13,592 -	.....60,000 à 75,000
6,202	13,620	13,486	219,513	8,665	72,753 -	120,275	11,162 -	.....75,000 à 100,000
6,769	37,284	17,758	1,087,763	11,014	256,014 -	609,019	16,323 -	.....100,000 et plus...
223,091	146,909	393,186	2,987,036	235,461	1,404,900 -	1,612,660	239,742 -	.....TOTAL
CATÉGORIE D'EMPLOI								
113,901	26,272	167,031	477,521	149,184	633,069 -	252,442	132,209 -	.....Employés
7,753	3,643	41,626	352,517	3,697	26,025 -	172,078	3,203 -	.....Agriculteurs
143	73	430	3,170	209	2,789 -	1,540	281 -	.....Pêcheurs
6,017	6,798	11,772	91,996	10,178	73,900 -	47,523	12,444 -	Membres de professions libérales
957	283	1,190	3,038	942	3,969 -	2,514	1,048 -	.....Vendeurs
6,296	6,744	19,195	224,046	8,312	65,334 -	104,127	8,520 -	.....Propriétaires d'entreprises
58,052	90,936	106,498	1,606,229	42,851	478,563 -	919,759	58,707 -	.....Portefeuilleistes
2,997	2,141	10,314	168,962	5,011	54,936 -	78,174	6,384 -	.....Propriétaires d'immeubles
23,498	8,388	29,240	40,371	9,788	34,405 -	22,665	9,755 -	.....Pensionnés
3,477	1,632	5,890	19,185	5,289	31,901 -	11,837	7,183 -	.....Non classés
223,091	146,909	393,186	2,987,036	235,461	1,404,900 -	1,612,660	239,742 -	.....TOTAL

TABLE 17

## CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

SINGLE – CÉLIBATAIRES									
WITH ONE CHILD AVEC UN ENFANT					WITH TWO CHILDREN AVEC DEUX ENFANTS				
	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit		Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under		\$	\$	\$			\$	\$	\$
Moins de \$ 2,000.....	80,624	34,355	34,355	27,654	42,712	18,365	18,365	29,300	
\$ 2,000 to-à 3,000.....	9,476	23,402	23,402	3,250	4,207	10,451	10,451	2,886	
3,000 to-à 4,000.....	8,360	28,851	28,851	2,868	3,992	14,054	14,054	2,739	
4,000 to-à 5,000.....	6,664	30,131	30,131	2,286	4,515	20,306	20,306	3,097	
5,000 to-à 6,000.....	5,088	28,415	28,415	1,745	3,149	17,124	17,124	2,160	
6,000 to-à 7,000.....	7,539	48,700	48,700	2,586	2,865	18,710	18,710	1,965	
7,000 to-à 8,000.....	5,866	43,817	43,817	2,012	3,358	24,796	24,796	2,304	
8,000 to-à 9,000.....	4,961	42,481	42,481	1,702	2,071	17,384	17,384	1,421	
9,000 to-à 10,000.....	5,176	48,948	48,948	1,775	2,686	25,621	25,621	1,843	
10,000 to-à 11,000.....	5,461	57,482	57,482	1,873	2,149	22,754	22,754	1,474	
11,000 to-à 12,000.....	3,906	44,595	44,595	1,340	3,193	36,892	36,892	2,190	
12,000 to-à 13,000.....	5,935	74,416	74,416	2,036	2,769	34,557	34,557	1,900	
13,000 to-à 14,000.....	6,125	82,360	82,360	2,101	3,142	42,658	42,658	2,155	
14,000 to-à 15,000.....	5,306	76,760	76,760	1,820	2,660	38,368	38,368	1,825	
15,000 to-à 16,000.....	5,393	83,436	83,436	1,850	2,284	35,204	35,204	1,567	
16,000 to-à 17,000.....	4,029	66,257	66,257	1,382	2,183	35,916	35,916	1,498	
17,000 to-à 18,000.....	4,206	73,370	73,370	1,443	2,173	38,129	38,129	1,491	
18,000 to-à 19,000.....	3,672	67,819	67,819	1,259	2,158	39,672	39,672	1,480	
19,000 to-à 20,000.....	2,398	46,727	46,727	823	1,564	30,504	30,504	1,073	
20,000 to-à 21,000.....	2,894	59,503	59,503	993	1,246	25,590	25,590	855	
21,000 to-à 22,000.....	2,398	51,341	51,341	823	1,956	42,050	42,050	1,342	
22,000 to-à 23,000.....	2,139	48,116	48,116	734	1,156	25,976	25,976	793	
23,000 to-à 24,000.....	2,173	51,041	51,041	745	644	15,090	15,090	442	
24,000 to-à 25,000.....	1,388	33,997	33,997	476	774	18,906	18,906	531	
25,000 to-à 26,000.....	1,213	30,943	30,943	416	1,134	29,012	29,012	778	
Under									
Moins de 26,000.....	192,390	1,277,263	1,277,263	65,990	100,740	678,087	678,087	69,108	
26,000 to-à 28,000.....	1,869	50,070	50,070	594	1,398	37,468	37,468	925	
28,000 to-à 30,000.....	1,839	53,572	53,572	373	914	26,638	26,638	498	
30,000 to-à 32,000.....	1,405	43,385	43,385	162	651	20,041	20,041	302	
32,000 to-à 34,000.....	876	28,558	28,558	26	675	22,143	22,143	245	
34,000 to-à 36,000.....					430	15,044	15,044	109	
36,000 to-à 38,000.....					434	16,174	16,174	60	
38,000 to-à 40,000.....					490	19,086	19,086	27	
40,000 to-à 42,000.....									
42,000 and over-et plus.....									
TOTAL.....	198,379	1,452,848	1,452,848	67,146	105,734	834,762	834,762	71,273	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



**CRÉDIT D'IMPÔT POUR ENFANT SELON L'ÉTAT CIVIL  
LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE FAMILLE**

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

## SINGLE – CÉLIBATAIRES

		WITH THREE OR MORE CHILDREN AVEC TROIS ENFANTS OU PLUS				TOTAL			
		Number <i>Nombre</i>	Total Filer Net Income <i>Total du Revenu Net du Déclarant</i>	Total Family Net Income <i>Total du Revenu Net de la Famille</i>	Total Credit <i>Total du Crédit</i>	Number <i>Nombre</i>	Total Filer Net Income <i>Total du Revenu Net du Déclarant</i>	Total Family Net Income <i>Total du Revenu Net de la Famille</i>	Total Credit <i>Total du Crédit</i>
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	24,459	20,200	20,200	28,320	147,795	72,920	72,920	85,274
\$ 2,000 to-à	3,000.....	3,670	9,240	9,240	4,476	17,353	43,093	43,093	10,612
3,000 to-à	4,000.....	3,456	11,871	11,871	4,337	15,808	54,775	54,775	9,943
4,000 to-à	5,000.....	2,223	9,925	9,925	2,581	13,402	60,362	60,362	7,964
5,000 to-à	6,000.....	1,307	7,158	7,158	1,423	9,544	52,697	52,697	5,329
6,000 to-à	7,000.....	958	6,022	6,022	1,078	11,362	73,433	73,433	5,629
7,000 to-à	8,000.....	1,480	11,114	11,114	1,593	10,704	79,727	79,727	5,909
8,000 to-à	9,000.....	2,047	17,277	17,277	2,383	9,079	77,141	77,141	5,505
9,000 to-à	10,000.....	1,616	15,466	15,466	1,908	9,478	90,035	90,035	5,526
10,000 to-à	11,000.....	1,508	16,017	16,017	1,784	9,118	96,253	96,253	5,132
11,000 to-à	12,000.....	1,348	15,352	15,352	1,493	8,447	96,839	96,839	5,023
12,000 to-à	13,000.....	799	10,109	10,109	980	9,503	119,082	119,082	4,915
13,000 to-à	14,000.....	920	12,416	12,416	1,079	10,187	137,433	137,433	5,335
14,000 to-à	15,000.....	363	5,321	5,321	393	8,329	120,449	120,449	4,038
15,000 to-à	16,000.....	804	12,262	12,262	882	8,481	130,902	130,902	4,299
16,000 to-à	17,000.....	847	13,959	13,959	964	7,059	116,132	116,132	3,844
17,000 to-à	18,000.....	591	10,327	10,327	639	6,970	121,826	121,826	3,572
18,000 to-à	19,000.....	326	6,064	6,064	335	6,156	113,554	113,554	3,075
19,000 to-à	20,000.....	517	9,938	9,938	604	4,479	87,169	87,169	2,500
20,000 to-à	21,000.....	191	3,911	3,911	197	4,331	89,004	89,004	2,044
21,000 to-à	22,000.....	135	2,889	2,889	139	4,489	96,280	96,280	2,303
22,000 to-à	23,000.....	431	9,769	9,769	447	3,726	83,861	83,861	1,974
23,000 to-à	24,000.....	97	2,311	2,311	100	2,914	68,442	68,442	1,288
24,000 to-à	25,000.....	101	2,462	2,462	106	2,263	55,364	55,364	1,113
25,000 to-à	26,000.....	361	9,253	9,253	374	2,708	69,208	69,208	1,568
Under									
Moins de	26,000.....	50,555	250,631	250,631	58,617	343,685	2,205,981	2,205,981	193,714
26,000 to-à	28,000.....	283	7,602	7,602	329	3,550	95,140	95,140	1,848
28,000 to-à	30,000.....	415	12,000	12,000	407	3,168	92,210	92,210	1,279
30,000 to-à	32,000.....	232	7,200	7,200	200	2,288	70,625	70,625	664
32,000 to-à	34,000.....	307	10,073	10,073	218	1,858	60,774	60,774	489
34,000 to-à	36,000.....	149	5,304	5,304	87	579	20,348	20,348	196
36,000 to-à	38,000.....	41	1,516	1,516	20	475	17,690	17,690	81
38,000 to-à	40,000.....	81	3,132	3,132	33	571	22,218	22,218	60
40,000 to-à	42,000.....	76	3,045	3,045	26	78	3,125	3,125	26
42,000 and over-et plus.....		79	3,608	3,608	29	79	3,608	3,608	29
TOTAL.....		52,218	304,110	304,110	59,966	356,331	2,591,720	2,591,720	198,385

TABLE 17 (CONTINUED)

## CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED - MARIÉES									
	WITH ONE CHILD AVEC UN ENFANT				WITH TWO CHILDREN AVEC DEUX ENFANTS				
	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	
Under		\$	\$	\$		\$	\$	\$	\$
Moins de \$ 2,000.....	57,765	6,845	14,343	19,813	40,895	2,487	9,157	28,053	
\$ 2,000 to-à 3,000.....	8,544	12,418	21,661	2,931	6,387	7,392	15,948	4,381	
3,000 to-à 4,000.....	9,775	21,522	34,762	3,353	7,458	15,029	26,017	5,116	
4,000 to-à 5,000.....	9,054	26,254	40,632	3,106	7,592	14,479	34,376	5,208	
5,000 to-à 6,000.....	9,323	28,558	51,772	3,198	9,132	21,786	50,094	6,265	
6,000 to-à 7,000.....	14,249	50,500	92,767	4,887	9,049	29,724	58,855	6,208	
7,000 to-à 8,000.....	16,015	53,904	120,142	5,493	8,210	27,430	61,625	5,632	
8,000 to-à 9,000.....	16,917	78,526	143,287	5,803	14,432	46,907	123,100	9,900	
9,000 to-à 10,000.....	17,854	69,516	169,447	6,124	13,584	44,256	128,731	9,319	
10,000 to-à 11,000.....	19,142	85,976	201,044	6,566	17,215	63,884	179,912	11,809	
11,000 to-à 12,000.....	20,702	90,651	238,149	7,101	18,035	68,080	207,790	12,371	
12,000 to-à 13,000.....	23,949	125,097	299,422	8,215	21,208	74,251	265,371	14,549	
13,000 to-à 14,000.....	24,411	126,892	329,341	8,373	22,819	101,200	307,727	15,654	
14,000 to-à 15,000.....	23,596	146,569	342,548	8,093	23,577	112,176	341,685	16,174	
15,000 to-à 16,000.....	25,190	151,284	390,557	8,640	23,358	127,485	362,435	16,024	
16,000 to-à 17,000.....	28,591	170,202	471,468	9,807	25,098	128,726	414,429	17,217	
17,000 to-à 18,000.....	31,440	178,824	550,111	10,784	24,565	107,004	429,670	16,852	
18,000 to-à 19,000.....	27,615	168,480	510,466	9,472	29,377	143,796	544,065	20,152	
19,000 to-à 20,000.....	26,949	175,956	525,363	9,243	30,506	134,200	594,920	20,926	
20,000 to-à 21,000.....	29,765	202,460	610,289	10,209	29,014	156,706	594,976	19,903	
21,000 to-à 22,000.....	29,326	184,626	630,239	10,059	29,121	134,217	626,903	19,976	
22,000 to-à 23,000.....	30,023	203,017	675,610	10,296	30,614	161,171	688,677	21,000	
23,000 to-à 24,000.....	29,600	187,776	695,793	10,152	35,738	173,452	838,854	24,514	
24,000 to-à 25,000.....	29,799	214,443	730,321	10,220	34,810	161,336	853,316	23,877	
25,000 to-à 26,000.....	30,302	239,377	772,325	10,387	36,216	170,775	924,515	24,834	
Under									
Moins de 26,000.....	589,896	2,999,672	8,661,855	202,324	548,010	2,227,951	8,683,147	375,913	
26,000 to-à 28,000.....	62,907	440,501	1,694,400	19,551	71,448	377,692	1,930,456	46,428	
28,000 to-à 30,000.....	48,746	369,188	1,412,866	10,249	71,124	410,780	2,064,337	39,176	
30,000 to-à 32,000.....	48,467	402,214	1,501,177	5,373	65,976	377,861	2,044,364	29,887	
32,000 to-à 34,000.....	27,401	242,367	892,852	835	63,054	437,666	2,080,068	22,251	
34,000 to-à 36,000.....					51,937	357,325	1,814,791	13,246	
36,000 to-à 38,000.....					48,095	384,728	1,778,091	7,400	
38,000 to-à 40,000.....					34,181	307,322	1,331,045	1,899	
40,000 to-à 42,000.....					582	9,795	23,318	6	
42,000 and over-et plus.....									
TOTAL.....	777,417	4,453,942	14,163,151	238,332	954,407	4,891,119	21,749,618	536,205	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**CRÉDIT D'IMPÔT POUR ENFANT SELON L'ÉTAT CIVIL**  
**LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE FAMILLE**

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

## MARRIED — MARIÉS

		WITH THREE CHILDREN AVEC TROIS ENFANTS				WITH FOUR CHILDREN AVEC QUATRE ENFANTS			
		Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under Moins de	\$		\$	\$			\$	\$	\$
2,000 to-à 3,000.....		20,716	2,808	6,491	21,317	7,300	813	2,453	10,015
3,000 to-à 4,000.....		3,146	3,544	7,736	3,237	1,717	2,027	4,334	2,356
4,000 to-à 5,000.....		3,912	8,479	13,583	4,025	1,222	1,372	4,057	1,677
5,000 to-à 6,000.....		3,345	7,244	15,103	3,442	852	1,480	3,820	1,169
6,000 to-à 7,000.....		3,318	7,405	18,408	3,414	631	1,249	3,599	866
7,000 to-à 8,000.....		3,538	10,205	22,997	3,641	2,176	5,037	13,936	2,985
8,000 to-à 9,000.....		5,346	12,465	40,300	5,501	2,329	8,165	17,628	3,195
9,000 to-à 10,000.....		4,792	7,764	41,045	4,931	2,070	7,289	17,574	2,840
10,000 to-à 11,000.....		6,956	25,188	66,251	7,158	1,392	2,898	13,103	1,910
11,000 to-à 12,000.....		8,736	28,658	91,694	8,989	2,152	5,984	22,899	2,953
12,000 to-à 13,000.....		9,074	35,508	104,367	9,337	3,970	10,728	45,592	5,447
13,000 to-à 14,000.....		8,816	35,092	110,396	9,072	1,787	5,024	22,427	2,452
14,000 to-à 15,000.....		7,082	27,622	95,683	7,287	2,252	4,237	30,460	3,090
15,000 to-à 16,000.....		9,140	36,868	132,409	9,405	3,144	8,176	45,241	4,313
16,000 to-à 17,000.....		7,584	37,254	117,686	7,804	2,502	7,066	38,777	3,433
17,000 to-à 18,000.....		10,606	33,651	175,251	10,912	3,412	10,154	56,695	4,681
18,000 to-à 19,000.....		8,319	31,243	145,649	8,560	3,058	15,238	53,799	4,196
19,000 to-à 20,000.....		10,757	43,476	198,925	11,069	3,551	9,947	65,619	4,872
20,000 to-à 21,000.....		12,317	48,320	240,215	12,674	3,558	9,161	69,141	4,882
21,000 to-à 22,000.....		12,043	59,701	247,361	12,392	3,995	12,051	81,972	5,481
22,000 to-à 23,000.....		12,318	42,284	264,819	12,674	3,624	18,232	77,921	4,972
23,000 to-à 24,000.....		14,377	64,967	323,582	14,793	3,827	11,336	85,990	5,250
24,000 to-à 25,000.....		12,207	33,716	286,697	12,561	2,606	8,326	60,913	3,575
25,000 to-à 26,000.....		13,466	52,456	330,229	13,856	2,992	10,593	73,263	4,105
26,000 to-à 27,000.....		12,148	44,247	309,582	12,497	3,299	14,949	83,982	4,526
Under Moins de	26,000.....	224,059	740,167	3,406,459	230,548	69,418	191,530	995,195	95,239
26,000 to-à 28,000.....		25,232	100,977	682,866	24,970	4,862	22,670	131,211	6,508
28,000 to-à 30,000.....		25,606	120,392	743,893	22,863	6,243	25,906	182,263	7,672
30,000 to-à 32,000.....		21,720	106,917	671,732	17,351	4,302	18,017	133,396	4,895
32,000 to-à 34,000.....		22,566	133,785	743,626	15,739	4,741	24,323	155,924	4,949
34,000 to-à 36,000.....		19,878	101,790	695,786	11,834	4,062	33,791	141,755	3,817
36,000 to-à 38,000.....		16,509	102,173	611,309	8,140	3,539	17,613	131,058	2,961
38,000 to-à 40,000.....		13,490	94,607	525,333	5,374	2,405	17,737	93,582	1,786
40,000 to-à 42,000.....		12,475	119,450	511,507	3,683	2,092	8,900	85,190	1,365
42,000 and over-et plus.....		21,209	193,549	935,521	2,953	7,774	71,064	357,788	3,012
<b>TOTAL.....</b>		<b>402,744</b>	<b>1,813,806</b>	<b>9,528,032</b>	<b>343,454</b>	<b>109,438</b>	<b>431,552</b>	<b>2,407,361</b>	<b>132,204</b>

TABLE 17 (CONTINUED)

## CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED - MARIÉS									
WITH FIVE OR MORE CHILDREN AVEC CINQ ENFANTS OU PLUS					TOTAL				
	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit		Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under Moins de		\$	\$	\$			\$	\$	\$
\$ 2,000 to-à 3,000.....	5,743	2,345	2,906	11,150	132,419	15,299	35,350	90,348	
3,000 to-à 4,000.....	987	2,176	2,265	2,171	20,781	27,557	51,944	15,076	
4,000 to-à 5,000.....	532	1,482	1,830	988	22,899	47,884	80,249	15,159	
5,000 to-à 6,000.....	483	1,108	2,172	978	21,326	50,566	96,103	13,902	
6,000 to-à 7,000.....	444	1,294	2,535	826	22,848	60,292	126,408	14,568	
7,000 to-à 8,000.....	740	397	4,811	1,269	29,752	95,863	193,365	18,990	
8,000 to-à 9,000.....	511	2,854	3,812	1,033	32,411	104,817	243,506	20,854	
9,000 to-à 10,000.....	428	759	3,654	878	38,639	141,246	328,661	24,352	
10,000 to-à 11,000.....	918	1,479	8,660	1,936	40,704	143,336	386,192	26,446	
11,000 to-à 12,000.....	1,102	3,368	11,530	1,936	48,347	187,870	507,080	32,253	
12,000 to-à 13,000.....	1,404	1,150	16,154	2,767	53,185	206,117	612,051	37,023	
13,000 to-à 14,000.....	981	4,012	12,105	1,863	56,741	243,475	709,720	36,149	
14,000 to-à 15,000.....	1,737	4,240	23,586	3,104	58,301	264,192	786,797	37,508	
15,000 to-à 16,000.....	1,100	1,110	15,742	1,958	60,557	304,899	877,626	39,944	
16,000 to-à 17,000.....	819	3,455	12,647	1,611	59,453	326,545	922,101	37,511	
17,000 to-à 18,000.....	1,443	3,897	23,740	2,841	69,150	346,630	1,141,583	45,458	
18,000 to-à 19,000.....	1,284	3,280	22,219	2,326	68,666	335,589	1,201,448	42,717	
19,000 to-à 20,000.....	944	2,292	17,440	1,803	72,244	367,991	1,336,516	47,368	
20,000 to-à 21,000.....	988	4,555	19,219	1,912	74,318	372,191	1,448,857	49,637	
21,000 to-à 22,000.....	812	2,859	16,644	1,446	75,629	433,776	1,551,241	49,432	
22,000 to-à 23,000.....	1,037	2,781	22,424	2,029	75,426	382,141	1,622,305	49,710	
23,000 to-à 24,000.....	1,177	5,917	26,499	2,281	80,018	446,409	1,800,357	53,621	
24,000 to-à 25,000.....	137	1,696	3,184	235	80,288	404,965	1,885,442	51,037	
25,000 to-à 26,000.....	337	1,894	8,248	655	81,404	440,722	1,995,378	52,713	
	1,419	4,807	36,037	2,848	83,384	474,156	2,126,442	55,093	
Under Moins de									
26,000 to-à 28,000.....	27,507	65,208	320,062	52,845	1,458,890	6,224,529	22,066,719	956,869	
28,000 to-à 30,000.....	1,092	4,585	29,739	2,024	165,541	946,425	4,468,672	99,481	
30,000 to-à 32,000.....	1,344	2,739	39,060	2,341	153,063	929,005	4,442,419	82,301	
32,000 to-à 34,000.....	1,113	7,690	34,480	1,707	141,578	912,698	4,385,149	59,213	
34,000 to-à 36,000.....	618	2,714	20,463	959	118,380	840,854	3,892,933	44,733	
36,000 to-à 38,000.....	617	4,129	21,740	802	76,494	497,034	2,674,072	29,698	
38,000 to-à 40,000.....	1,285	7,930	47,287	1,701	69,428	512,444	2,567,744	20,201	
40,000 to-à 42,000.....	634	2,557	24,597	732	50,710	422,223	1,974,556	9,791	
42,000 to-à 44,000.....	441	4,444	18,191	449	15,590	142,589	638,205	5,503	
44,000 and over-et plus.....	1,983	16,610	97,843	1,387	30,966	281,224	1,391,152	7,352	
TOTAL.....	36,634	118,606	653,461	64,947	2,280,640	11,709,025	48,501,623	1,315,141	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.





TABLE 18

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

NEWFOUNDLAND TERRE-NEUVE					PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD				
	Number <i>Nombre</i>	Total Filer Net Income <i>Total du Revenu Net du Déclarant</i>	Total Family Net Income <i>Total du Revenu Net de la Famille</i>	Total Credit <i>Total du Crédit</i>		Number <i>Nombre</i>	Total Filer Net Income <i>Total du Revenu Net du Déclarant</i>	Total Family Net Income <i>Total du Revenu Net de la Famille</i>	Total Credit <i>Total du Crédit</i>
Under		\$	\$	\$			\$	\$	\$
<i>Moins de</i> \$ 2,000.....	9,126	3,034	3,623	5,948	1,439	707	846	937	
\$ 2,000 to-à 3,000.....	1,545	2,541	3,955	805	209	442	521	154	
3,000 to-à 4,000.....	1,482	3,294	5,072	991	274	604	934	180	
4,000 to-à 5,000.....	1,662	3,358	7,458	1,039	202	632	882	84	
5,000 to-à 6,000.....	1,515	3,278	8,295	893	304	1,067	1,664	211	
6,000 to-à 7,000.....	1,363	2,008	8,923	1,112	253	1,238	1,675	152	
7,000 to-à 8,000.....	2,241	7,169	16,790	1,660	304	1,395	2,301	170	
8,000 to-à 9,000.....	1,635	4,407	13,987	1,178	405	1,829	3,427	242	
9,000 to-à 10,000.....	2,338	5,902	22,082	1,889	406	1,474	3,829	229	
10,000 to-à 11,000.....	1,565	4,359	16,425	1,375	555	1,889	5,832	400	
11,000 to-à 12,000.....	2,381	5,107	27,528	1,839	536	2,047	6,142	362	
12,000 to-à 13,000.....	2,785	12,214	34,840	1,990	561	2,618	7,056	392	
13,000 to-à 14,000.....	3,382	14,089	45,647	2,060	684	2,683	9,250	422	
14,000 to-à 15,000.....	2,833	12,399	40,832	2,330	541	2,912	7,805	380	
15,000 to-à 16,000.....	2,262	10,481	35,098	1,784	617	2,929	9,540	351	
16,000 to-à 17,000.....	2,621	11,913	43,321	1,943	550	2,677	9,054	378	
17,000 to-à 18,000.....	2,033	7,444	35,621	1,347	680	3,193	11,901	450	
18,000 to-à 19,000.....	2,396	10,961	44,156	1,680	481	2,617	8,890	377	
19,000 to-à 20,000.....	2,773	6,665	54,008	2,067	569	3,026	11,109	402	
20,000 to-à 21,000.....	2,714	17,548	55,587	2,190	512	2,759	10,508	351	
21,000 to-à 22,000.....	2,343	12,384	50,568	1,847	468	3,501	10,004	370	
22,000 to-à 23,000.....	2,433	11,521	54,788	1,761	421	2,490	9,495	299	
23,000 to-à 24,000.....	2,962	11,812	69,484	2,060	617	4,233	14,494	442	
24,000 to-à 25,000.....	2,552	17,251	62,486	1,773	399	2,145	9,771	312	
25,000 to-à 26,000.....	3,025	16,762	77,192	2,032	513	4,251	13,069	332	
Under									
<i>Moins de</i> 26,000.....	63,967	217,902	837,765	45,595	12,500	55,357	169,997	8,379	
26,000 to-à 28,000.....	4,981	30,245	134,456	3,127	798	5,427	21,410	542	
28,000 to-à 30,000.....	3,803	21,188	110,093	2,120	666	5,265	19,295	362	
30,000 to-à 32,000.....	3,625	22,053	112,276	2,080	536	4,183	16,575	318	
32,000 to-à 34,000.....	3,420	23,515	112,138	1,478	410	3,692	13,442	187	
34,000 to-à 36,000.....	1,275	13,797	44,698	466	347	2,030	12,160	169	
36,000 to-à 38,000.....	1,228	10,176	45,116	548	253	2,371	9,360	89	
38,000 to-à 40,000.....	712	5,590	27,702	247	118	1,448	4,601	24	
40,000 to-à 42,000.....	364	2,007	14,947	123	16	240	654	7	
42,000 and over- <i>et plus</i> .....	467	3,992	21,868	138	106	1,272	4,753	34	
TOTAL.....	83,842	350,465	1,461,059	55,921	15,750	81,286	272,247	10,111	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK			
	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 2,000.....	11,205	4,174	4,818	6,688	14,033	4,277	5,335	9,020
\$ 2,000 to-à 3,000.....	1,743	2,356	4,309	1,199	1,764	3,092	4,241	1,411
3,000 to-à 4,000.....	1,499	4,510	5,270	852	1,072	3,087	3,873	559
4,000 to-à 5,000.....	1,783	6,668	8,072	1,239	967	3,381	4,403	547
5,000 to-à 6,000.....	1,734	7,440	9,640	932	1,117	4,636	6,202	626
6,000 to-à 7,000.....	1,811	7,706	11,762	1,163	875	4,040	5,699	502
7,000 to-à 8,000.....	2,270	9,815	16,914	1,589	1,481	4,611	11,132	823
8,000 to-à 9,000.....	2,268	8,675	19,325	1,339	1,692	5,969	14,509	959
9,000 to-à 10,000.....	2,061	8,222	19,487	1,170	2,546	6,817	24,075	1,748
10,000 to-à 11,000.....	3,439	15,397	36,311	1,983	1,661	7,762	17,387	1,150
11,000 to-à 12,000.....	2,815	13,189	32,370	1,725	1,959	7,406	22,434	1,199
12,000 to-à 13,000.....	3,349	14,827	42,148	2,152	3,057	13,956	38,213	2,069
13,000 to-à 14,000.....	3,117	11,365	42,220	2,094	3,038	13,094	41,120	1,738
14,000 to-à 15,000.....	3,641	16,923	52,715	2,244	2,542	11,464	36,903	1,638
15,000 to-à 16,000.....	3,227	16,753	50,139	1,716	3,178	12,388	49,421	2,040
16,000 to-à 17,000.....	3,576	11,414	59,041	2,563	3,746	16,562	61,964	3,121
17,000 to-à 18,000.....	3,428	11,347	60,229	1,963	3,072	12,519	53,834	2,098
18,000 to-à 19,000.....	4,419	17,919	81,908	3,132	3,126	13,004	57,967	2,164
19,000 to-à 20,000.....	3,312	14,433	64,429	2,308	2,853	14,022	55,505	2,008
20,000 to-à 21,000.....	3,909	18,999	80,185	2,594	4,206	19,113	86,356	3,212
21,000 to-à 22,000.....	3,042	13,048	65,523	2,056	3,497	14,164	75,221	2,401
22,000 to-à 23,000.....	3,401	18,168	76,652	2,297	3,096	16,869	69,641	2,291
23,000 to-à 24,000.....	4,151	24,420	97,801	2,486	3,563	20,430	83,726	2,251
24,000 to-à 25,000.....	3,868	19,856	94,752	2,276	3,448	13,650	84,312	2,506
25,000 to-à 26,000.....	3,630	16,128	92,566	2,480	3,629	19,420	92,401	2,392
Under								
Moins de 26,000.....	82,698	313,754	1,128,588	52,240	75,218	265,730	1,005,873	50,473
26,000 to-à 28,000.....	6,384	32,609	171,963	4,048	5,346	30,821	143,933	3,378
28,000 to-à 30,000.....	4,736	24,217	137,100	2,516	3,954	22,643	114,742	2,136
30,000 to-à 32,000.....	4,733	34,423	146,475	1,789	3,461	19,773	107,356	1,277
32,000 to-à 34,000.....	3,415	23,587	112,310	1,225	3,428	24,572	112,524	1,364
34,000 to-à 36,000.....	2,303	17,184	80,350	1,021	1,330	11,663	46,146	432
36,000 to-à 38,000.....	1,727	13,287	63,566	482	1,590	14,029	59,199	396
38,000 to-à 40,000.....	1,517	11,633	58,982	278	947	8,645	36,854	313
40,000 to-à 42,000.....	298	2,664	12,170	112	606	3,989	24,972	178
42,000 and over-et plus.....	618	6,027	27,749	149	458	5,589	20,767	132
TOTAL.....	108,429	479,386	1,939,253	63,861	96,338	407,453	1,672,365	60,078

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC QUÉBEC				ONTARIO			
		Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	88,957	28,905	35,536	52,727	74,292	29,553	35,312	43,153
\$ 2,000 to-à	3,000.....	10,034	19,481	25,426	6,755	12,045	22,473	29,840	7,601
3,000 to-à	4,000.....	10,327	28,254	36,203	6,476	11,777	28,570	40,100	7,430
4,000 to-à	5,000.....	11,062	32,593	49,721	6,789	9,048	29,799	40,965	5,373
5,000 to-à	6,000.....	8,438	26,913	46,461	4,886	9,323	33,270	52,083	6,162
6,000 to-à	7,000.....	12,823	54,297	82,793	7,826	12,782	52,725	83,652	7,353
7,000 to-à	8,000.....	13,022	49,090	98,001	7,798	11,519	56,611	86,218	6,996
8,000 to-à	9,000.....	15,985	65,737	135,793	9,735	13,546	67,602	114,873	8,067
9,000 to-à	10,000.....	15,548	60,547	147,346	9,208	14,856	77,541	140,883	9,851
10,000 to-à	11,000.....	17,547	66,656	184,697	11,244	16,790	91,511	175,594	10,717
11,000 to-à	12,000.....	16,561	66,334	190,550	11,644	20,842	123,989	239,934	14,157
12,000 to-à	13,000.....	18,352	80,443	228,952	10,931	19,549	128,731	244,588	11,569
13,000 to-à	14,000.....	20,244	88,937	273,055	11,796	19,058	141,385	256,731	12,026
14,000 to-à	15,000.....	19,806	90,521	287,198	13,229	21,810	165,091	316,055	12,450
15,000 to-à	16,000.....	20,405	104,694	316,626	12,115	21,478	163,690	332,418	12,842
16,000 to-à	17,000.....	22,115	108,043	364,662	13,558	24,744	176,558	408,877	15,168
17,000 to-à	18,000.....	24,798	135,773	433,560	15,049	22,707	149,403	397,228	13,859
18,000 to-à	19,000.....	21,887	105,308	404,437	13,677	26,255	164,451	486,114	16,144
19,000 to-à	20,000.....	21,999	103,510	429,321	13,470	27,596	166,345	537,422	17,887
20,000 to-à	21,000.....	24,504	144,787	502,837	15,013	25,732	184,825	527,930	16,592
21,000 to-à	22,000.....	25,280	140,034	543,092	16,108	23,941	150,374	514,968	15,205
22,000 to-à	23,000.....	24,214	129,329	545,215	15,040	28,940	188,180	651,395	19,794
23,000 to-à	24,000.....	22,866	117,517	536,404	14,131	28,949	181,205	679,641	17,590
24,000 to-à	25,000.....	21,003	109,437	514,993	12,992	32,291	205,543	791,469	20,245
25,000 to-à	26,000.....	25,199	137,071	642,989	15,274	29,065	214,873	740,825	19,415
Under									
Moins de	26,000.....	532,976	2,094,212	7,055,866	327,474	558,935	2,994,301	7,925,113	347,645
26,000 to-à	28,000.....	43,692	238,403	1,177,275	26,022	63,741	425,956	1,722,432	36,794
28,000 to-à	30,000.....	44,163	279,411	1,282,615	22,691	58,957	413,902	1,712,571	31,225
30,000 to-à	32,000.....	36,275	259,340	1,122,701	14,031	55,339	376,937	1,712,795	23,228
32,000 to-à	34,000.....	25,004	213,772	821,109	8,961	49,722	397,360	1,636,894	18,151
34,000 to-à	36,000.....	16,200	110,093	565,972	5,903	30,100	196,935	1,051,653	11,788
36,000 to-à	38,000.....	15,042	106,659	555,129	4,011	27,233	223,351	1,010,051	7,873
38,000 to-à	40,000.....	9,263	87,095	360,419	1,635	19,453	187,850	757,466	3,645
40,000 to-à	42,000.....	4,054	29,819	165,610	1,522	5,104	53,623	209,434	1,701
42,000 and over-et plus.....		5,528	49,444	248,413	1,114	11,468	100,349	510,650	2,991
TOTAL.....		732,197	3,468,247	13,355,109	413,364	880,052	5,370,565	18,249,058	485,041

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 2,000.....	14,630	5,428	6,729	11,584	11,390	3,499	4,196	9,619
\$ 2,000 to-à 3,000.....	1,338	2,460	3,361	832	1,880	3,387	4,820	1,734
3,000 to-à 4,000.....	1,985	5,538	7,046	1,582	1,364	3,347	4,858	940
4,000 to-à 5,000.....	2,091	7,669	9,533	1,390	1,187	4,450	5,227	976
5,000 to-à 6,000.....	1,858	6,276	10,228	969	2,395	7,663	13,119	1,467
6,000 to-à 7,000.....	1,978	7,431	12,842	1,263	1,694	7,607	10,997	1,247
7,000 to-à 8,000.....	2,535	8,109	18,767	1,613	1,704	6,750	12,779	1,219
8,000 to-à 9,000.....	2,160	9,664	18,389	1,601	1,700	4,793	14,555	1,402
9,000 to-à 10,000.....	2,052	12,677	19,557	1,237	2,161	12,501	20,396	1,557
10,000 to-à 11,000.....	2,519	16,008	26,353	1,747	2,296	8,563	24,080	1,583
11,000 to-à 12,000.....	3,084	16,352	35,693	2,454	3,107	8,732	35,658	2,367
12,000 to-à 13,000.....	3,916	19,034	49,145	2,707	3,436	9,235	42,890	2,078
13,000 to-à 14,000.....	4,841	37,291	65,565	3,767	3,251	14,989	43,833	2,220
14,000 to-à 15,000.....	3,432	24,383	49,867	2,477	4,080	19,323	58,971	3,064
15,000 to-à 16,000.....	2,410	17,353	37,553	1,635	3,318	23,713	51,652	2,196
16,000 to-à 17,000.....	2,830	18,026	46,442	1,915	3,556	20,328	58,831	2,384
17,000 to-à 18,000.....	4,664	24,646	81,436	3,249	2,797	17,485	48,952	1,855
18,000 to-à 19,000.....	3,305	22,841	61,063	1,961	2,514	18,088	46,533	1,994
19,000 to-à 20,000.....	3,387	18,233	66,258	2,308	2,681	12,471	52,222	2,102
20,000 to-à 21,000.....	3,833	26,289	78,679	2,336	2,773	18,027	56,784	2,026
21,000 to-à 22,000.....	3,345	21,969	72,350	2,484	3,536	19,772	76,117	2,429
22,000 to-à 23,000.....	4,356	26,751	97,731	2,908	3,362	16,684	75,347	2,264
23,000 to-à 24,000.....	4,525	23,361	106,142	2,789	2,380	14,314	55,987	1,678
24,000 to-à 25,000.....	3,660	24,276	89,739	2,605	3,442	19,076	84,640	2,223
25,000 to-à 26,000.....	3,886	21,001	99,308	2,603	2,381	12,919	60,663	1,550
Under								
Moins de 26,000.....	88,620	423,065	1,169,776	62,014	74,385	307,717	964,105	54,174
26,000 to-à 28,000.....	7,126	36,148	191,610	4,294	6,117	42,163	165,053	4,339
28,000 to-à 30,000.....	6,279	47,014	181,645	3,337	5,371	36,196	156,384	3,074
30,000 to-à 32,000.....	5,947	47,526	185,133	2,607	5,828	40,654	180,876	2,616
32,000 to-à 34,000.....	4,904	28,812	161,019	2,194	3,647	26,043	120,176	1,532
34,000 to-à 36,000.....	2,601	17,715	90,810	1,111	3,302	21,580	115,449	1,424
36,000 to-à 38,000.....	2,519	20,291	92,534	749	2,720	19,675	100,276	787
38,000 to-à 40,000.....	2,370	21,195	92,545	341	1,839	13,490	71,444	393
40,000 to-à 42,000.....	434	3,199	17,799	193	691	6,099	28,233	244
42,000 and over-et plus.....	1,071	12,957	47,260	238	1,519	16,863	68,759	304
TOTAL.....	121,871	657,922	2,230,131	77,077	105,419	530,481	1,970,753	68,888

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

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TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

		ALBERTA				BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
		Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	22,013	722	1,946	14,644	31,627	7,073	8,966	20,222
	\$ 2,000 to-à 3,000.....	2,895	5,519	7,057	2,415	4,437	8,393	10,918	2,587
	3,000 to-à 4,000.....	3,976	9,971	14,313	2,560	4,570	14,604	16,040	3,186
	4,000 to-à 5,000.....	2,932	11,112	13,052	2,283	3,568	10,589	16,125	1,983
	5,000 to-à 6,000.....	2,751	10,802	15,103	2,110	2,728	10,899	15,053	1,471
	6,000 to-à 7,000.....	2,010	7,614	13,055	1,380	5,257	23,168	33,676	2,452
	7,000 to-à 8,000.....	3,121	16,090	23,594	1,755	4,740	23,996	35,379	2,969
	8,000 to-à 9,000.....	3,489	25,064	29,823	2,215	4,654	23,614	39,549	3,020
	9,000 to-à 10,000.....	3,910	22,040	37,520	2,568	4,109	24,429	39,198	2,348
	10,000 to-à 11,000.....	5,228	32,373	55,172	3,579	5,670	38,271	59,424	3,443
	11,000 to-à 12,000.....	5,399	25,318	62,069	3,067	4,728	33,085	53,978	3,086
	12,000 to-à 13,000.....	5,194	37,358	65,591	3,294	5,853	42,789	72,986	3,706
	13,000 to-à 14,000.....	4,589	33,206	62,042	2,990	6,041	42,730	81,477	3,575
	14,000 to-à 15,000.....	4,485	36,263	64,734	2,662	5,561	44,965	80,752	3,381
	15,000 to-à 16,000.....	5,312	53,328	82,145	3,233	5,519	50,717	85,191	3,753
	16,000 to-à 17,000.....	6,059	43,420	99,691	3,780	6,159	51,632	101,671	4,279
	17,000 to-à 18,000.....	5,750	42,715	100,611	3,557	5,508	51,472	96,415	2,686
	18,000 to-à 19,000.....	8,105	74,202	149,514	5,310	5,679	50,086	105,183	3,856
	19,000 to-à 20,000.....	6,086	53,609	118,732	4,707	7,261	65,104	141,546	4,682
	20,000 to-à 21,000.....	4,546	33,633	93,063	2,692	6,848	55,045	140,468	4,200
	21,000 to-à 22,000.....	6,400	43,120	137,445	4,203	7,629	57,827	163,968	4,683
	22,000 to-à 23,000.....	6,106	49,048	137,206	4,395	7,115	69,245	159,997	4,339
	23,000 to-à 24,000.....	4,764	28,363	111,948	3,273	8,122	45,204	191,159	5,424
	24,000 to-à 25,000.....	5,349	33,791	131,087	3,709	7,236	49,563	177,245	4,893
	25,000 to-à 26,000.....	5,734	43,607	146,303	4,864	8,741	55,695	222,962	5,503
Under									
Moins de	26,000.....	136,203	772,289	1,772,815	91,246	169,360	950,196	2,149,327	105,728
	26,000 to-à 28,000.....	13,660	100,885	369,150	7,974	16,509	93,816	446,674	10,325
	28,000 to-à 30,000.....	12,228	84,984	353,915	6,851	15,662	83,080	454,345	9,013
	30,000 to-à 32,000.....	11,197	79,475	347,116	5,012	16,443	96,320	509,553	6,673
	32,000 to-à 34,000.....	10,379	78,320	341,424	3,743	15,423	79,057	506,682	6,160
	34,000 to-à 36,000.....	8,640	58,611	302,013	3,346	10,565	64,987	370,737	4,002
	36,000 to-à 38,000.....	8,282	56,873	306,170	2,594	9,001	61,709	332,606	2,653
	38,000 to-à 40,000.....	8,068	60,823	314,280	1,668	6,746	44,963	262,856	1,261
	40,000 to-à 42,000.....	2,341	22,306	95,831	861	1,641	20,917	66,816	513
	42,000 and over-et plus.....	5,873	43,092	267,725	1,526	3,685	43,259	165,367	678
	TOTAL.....	216,871	1,357,658	4,470,440	124,820	265,035	1,538,305	5,264,963	147,006

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

		YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST			
		Number <i>Nombre</i>	Total Filer Net Income <i>Total du Revenu Net du Déclarant</i>	Total Family Net Income <i>Total du Revenu Net de la Famille</i>	Total Credit <i>Total du Crédit</i>	Number <i>Nombre</i>	Total Filer Net Income <i>Total du Revenu Net du Déclarant</i>	Total Family Net Income <i>Total du Revenu Net de la Famille</i>	Total Credit <i>Total du Crédit</i>
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	307	151	158	207	1,145	689	801	843
\$ 2,000 to-à	3,000.....	52	110	124	27	192	396	465	168
3,000 to-à	4,000.....	36	108	120	28	320	767	1,113	309
4,000 to-à	5,000.....	47	167	212	27	167	511	758	128
5,000 to-à	6,000.....	38	134	208	20	184	603	1,012	142
6,000 to-à	7,000.....	58	314	376	35	182	1,044	1,164	121
7,000 to-à	8,000.....	25	166	189	21	133	619	1,016	136
8,000 to-à	9,000.....	45	255	386	24	125	738	1,070	71
9,000 to-à	10,000.....	56	382	530	38	117	631	1,114	116
10,000 to-à	11,000.....	41	354	435	24	128	903	1,357	119
11,000 to-à	12,000.....	57	423	654	33	98	652	1,124	78
12,000 to-à	13,000.....	44	340	548	31	135	993	1,682	137
13,000 to-à	14,000.....	55	365	745	34	141	1,251	1,905	96
14,000 to-à	15,000.....	37	396	537	21	92	699	1,332	79
15,000 to-à	16,000.....	57	654	883	31	95	467	1,475	80
16,000 to-à	17,000.....	68	723	1,108	40	162	1,378	2,671	161
17,000 to-à	18,000.....	26	271	452	13	121	1,105	2,125	126
18,000 to-à	19,000.....	43	602	795	29	113	1,138	2,079	84
19,000 to-à	20,000.....	38	456	744	21	166	1,406	3,233	134
20,000 to-à	21,000.....	45	403	929	32	98	1,016	2,009	90
21,000 to-à	22,000.....	47	594	1,007	24	113	1,154	2,438	61
22,000 to-à	23,000.....	56	812	1,269	35	89	1,036	2,004	64
23,000 to-à	24,000.....	60	933	1,412	38	122	1,466	2,862	92
24,000 to-à	25,000.....	38	298	928	24	157	946	3,838	128
25,000 to-à	26,000.....	42	280	1,074	28	132	977	3,368	122
Under									
Moins de	26,000.....	1,418	9,689	15,823	886	4,527	22,587	44,013	3,683
26,000 to-à	28,000.....	136	1,244	3,669	83	262	2,666	7,053	195
28,000 to-à	30,000.....	103	872	2,991	64	183	1,778	5,246	145
30,000 to-à	32,000.....	99	756	3,072	49	184	1,054	5,702	115
32,000 to-à	34,000.....	95	494	3,133	42	176	912	5,777	102
34,000 to-à	36,000.....	79	672	2,772	32	228	1,602	8,020	146
36,000 to-à	38,000.....	69	475	2,553	26	100	570	3,717	37
38,000 to-à	40,000.....	57	559	2,206	13	92	508	3,592	26
40,000 to-à	42,000.....	32	136	1,309	11	70	686	2,862	55
42,000 and over-et plus	.....	44	275	1,973	11	181	1,684	8,310	60
TOTAL.....		2,132	15,172	39,500	1,217	6,003	34,045	94,292	4,564

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau de la publication. Il serait encore disponible mais seulement sur demande et sous un format non publié. Si vous souhaitez que ce tableau continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1982 TAXATION YEAR (All money figures in thousands of dollars)

		OUTSIDE CANADA HORS DU CANADA				GRAND TOTAL TOTAL GLOBAL			
		Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit	Number Nombre	Total Filer Net Income Total du Revenu Net du Déclarant	Total Family Net Income Total du Revenu Net de la Famille	Total Credit Total du Crédit
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 2,000.....	50	6	6	30	280,214	88,218	108,270	175,623	
\$ 2,000 to-à 3,000.....					38,134	70,650	95,037	25,688	
3,000 to-à 4,000.....	25	3	84	9	38,707	102,660	135,025	25,102	
4,000 to-à 5,000.....	12		57	8	34,728	110,928	156,465	21,866	
5,000 to-à 6,000.....					32,392	112,989	179,105	19,897	
6,000 to-à 7,000.....	28	103	183	14	41,114	169,295	266,797	24,620	
7,000 to-à 8,000.....	20	124	154	11	43,115	184,544	323,233	26,763	
8,000 to-à 9,000.....	14	42	116	5	47,718	218,387	405,802	29,858	
9,000 to-à 10,000.....	22	207	211	15	50,182	233,371	476,227	31,973	
10,000 to-à 11,000.....	26	77	266	20	57,465	284,124	603,333	37,385	
11,000 to-à 12,000.....	65	322	755	35	61,632	302,955	708,890	42,045	
12,000 to-à 13,000.....	13	19	163	9	66,244	362,558	828,803	41,065	
13,000 to-à 14,000.....	47	240	640	25	68,488	401,625	924,230	42,843	
14,000 to-à 15,000.....	26	10	374	26	68,886	425,348	998,075	43,981	
15,000 to-à 16,000.....	56	280	864	33	67,934	457,446	1,053,002	41,810	
16,000 to-à 17,000.....	23	87	382	14	76,209	462,763	1,257,715	49,302	
17,000 to-à 18,000.....	52	39	910	37	75,636	457,415	1,323,274	46,289	
18,000 to-à 19,000.....	77	328	1,430	36	78,400	481,545	1,450,070	50,443	
19,000 to-à 20,000.....	76	82	1,499	39	78,797	459,361	1,536,026	52,136	
20,000 to-à 21,000.....	240	337	4,910	146	79,960	522,780	1,640,245	51,476	
21,000 to-à 22,000.....	274	479	5,886	142	79,915	478,421	1,718,585	52,013	
22,000 to-à 23,000.....	155	135	3,479	108	83,744	530,270	1,884,219	55,595	
23,000 to-à 24,000.....	121	149	2,824	70	83,202	473,407	1,953,884	52,324	
24,000 to-à 25,000.....	224	254	5,482	141	83,667	496,086	2,050,742	53,826	
25,000 to-à 26,000.....	115	379	2,930	65	86,092	543,364	2,195,650	56,661	
Under									
Moins de 26,000.....	1,768	3,710	33,639	1,045	1,802,575	8,430,510	24,272,701	1,150,583	
26,000 to-à 28,000.....	339	1,183	9,135	206	169,091	1,041,566	4,563,812	101,329	
28,000 to-à 30,000.....	126	665	3,687	47	156,231	1,021,215	4,534,629	83,580	
30,000 to-à 32,000.....	199	831	6,144	81	143,866	983,323	4,455,775	59,876	
32,000 to-à 34,000.....	215	1,492	7,081	83	120,238	901,628	3,953,707	45,222	
34,000 to-à 36,000.....	103	514	3,639	54	77,073	517,382	2,694,420	29,895	
36,000 to-à 38,000.....	139	667	5,159	38	69,903	530,134	2,585,434	20,282	
38,000 to-à 40,000.....	99	643	3,828	8	51,281	444,441	1,996,775	9,852	
40,000 to-à 42,000.....	17	28	695	9	15,668	145,714	641,331	5,529	
42,000 and over-et plus.....	27	27	1,166	5	31,045	284,832	1,394,760	7,380	
TOTAL.....	3,032	9,761	74,174	1,576	2,636,971	14,300,745	51,093,343	1,513,527	

Note: The deletion of this table from the publication is under consideration. It would still be available however, in unpublished format upon request. Please notify us in writing should you wish this table to remain in the publication.

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**Part 2**

Description of Tables  
Geographic Statistics

**Description of Tables  
in Part 2**

**Partie 2**

Description des tableaux  
Statistiques géographiques

**Description des tableaux  
de la Partie 2**





*Description of Tables in Part 2*

In Part 2 all data presented are derived from the Universe of all taxfilers rather than from a sample of any kind. Both tables included here are tabulated from what is known as the Locality Code Statistics File. This file is developed in the following manner:

As each income tax return is processed in one of the Taxation Centres, a computer generated code delineating the geographical area of the return is assigned to it. This code is assigned by matching the address to an exhaustive list of place names and associated codes which are based on the 1981 Census standard geographic definitions. In certain instances small groups of towns or rural areas are assigned to one code as the population of each individual place is too small to consider separately. Rural addresses are coded to the locality providing postal service to it. For example, R.R.1, Renfrew is assigned to the code which delineates Renfrew. In addition, where post offices of one town serve another town as well, both towns are coded in the same manner, as the assignment is based on the mailing address. This problem is particularly evident when looking at the subdivisions of Toronto, Montreal and Vancouver in Table 1. As all tabulations are based on these locality codes, it is not possible to generate statistics on a single village if its returns have been included with a group of villages under one code.

Thus, because of the methodology used in this data collection process, the statistics produced may deviate somewhat from the actual, or seem inflated in certain areas and deflated in others in relation to the actual population.

**TABLE 1 — ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES**

In this table, data on taxable and all returns are tabulated for counties, census divisions, and selected localities. For taxable returns, the number, total wages, salaries and commissions from employment, total income, and total tax payable are shown from each area. For all returns, the number, total wages, salaries and commissions from employment, and total income are shown. A distribution of the number of all returns by income range is also tabulated for each area. The figures for each county or census division include the figures for each of the selected localities which appear immediately beneath the county or census division figures. Selected localities are defined as cities or towns in accordance with definitions employed in the 1981 Census.

Income and tax data on a number of additional cities and towns not covered in this table are shown in Table 2 of this Part.

*Description des tableaux de la partie 2*

Dans la Partie 2, toutes les données découlent de l'univers de tous les contribuables ayant produit une déclaration et non d'un échantillon précis. Les deux tableaux figurant ici ont été dressés d'après ce que nous appelons le fichier des statistiques de code de localité. Voici comment est constitué ce fichier:

Au fur et à mesure que les déclarations d'impôt sont traitées dans un centre fiscal, l'ordinateur attribue un code à chaque déclaration suivant sa région géographique déterminée. Ce code est attribué par raccord de l'adresse avec une liste exhaustive de noms d'endroits et des codes connexes, d'après les définitions géographiques types du recensement de 1981. Dans certains cas, le même code est attribué à de petits groupes de villages ou de régions rurales lorsque la population de chacun des endroits est trop petite pour être considérée séparément. Les adresses rurales sont codées suivant la localité qui leur fournit le service postal. Par exemple, le code qui délimite Renfrew est attribué à l'adresse R.R.1, Renfrew. De plus, si les bureaux de poste d'un village desservent aussi un autre village, les deux villages sont codés de la même manière puisque l'attribution du code se fait d'après l'adresse postale. Ce problème est particulièrement évident dans les subdivisions de Toronto, Montréal et Vancouver dans le Tableau 1. Étant donné que tous les tableaux découlent de ces codes de localité, il n'est pas possible de rassembler les statistiques d'un seul village si les déclarations des contribuables de ce village ont été réunies à celles d'un groupe de villages sous un même code. Ainsi, à cause de la méthodologie utilisée dans la collecte des données, les statistiques varient quelque peu des données réelles, ou semblent, dans certaines régions, supérieures ou inférieures à la population réelle.

**TABLEAU 1 — TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI**

Dans ce tableau, les données sur les déclarations imposables et toutes les déclarations sont analysées par comté, divisions de recensement et endroit choisi. Pour toutes les déclarations imposables, le nombre, le total des salaires, traitements et commission d'emploi, le revenu total et l'impôt total à payer sont indiqués pour chaque région. Pour toutes les déclarations, le nombre, le total des salaires, traitements et commission d'emploi et le revenu total sont indiqués. Aussi, pour chaque région, on décompose le nombre total de toutes les déclarations par catégorie de revenu. Les chiffres relatifs à chaque comté ou division de recensement comprennent les chiffres visant chacune des localités choisies à l'intérieur du secteur qui sont indiquées immédiatement au-dessous des chiffres relatifs au comté ou à la division de recensement. Les endroits choisis sont désignés comme étant des cités ou des villes en conformité des définitions employées dans le recensement de 1981.

On trouvera, au Tableau 2 de cette Partie, des données concernant le revenu et l'impôt dans le cas de certaines autres villes non comprises dans ce tableau.

**TABLE 2 — ADDITIONAL LOCALITIES NOT  
TABULATED ELSEWHERE**

The localities shown in this table are additional localities not tabulated in Summary Table 1 of Part 1 or Table 1 of this Part. Some of these cities and towns may also have been included in Table 5 of Part 1. However, the figures will probably vary somewhat as those in Table 5 were derived from the statistical sample while those in this table were derived from the universe.

**TABLEAU 2 — AUTRES LOCALITÉS NON  
COMPRISES DANS LES AUTRES  
TABLEAUX**

On trouve dans ce tableau certaines localités qui ne sont pas comprises dans le Tableau Récapitulatif 1 de la Partie 1 ou dans le Tableau 1 de la Partie 2. Certaines de ces villes et certains de ces villages peuvent aussi être compris dans le Tableau 5 de la Partie 1. Cependant, les données varient probablement un peu, étant donné que celles du Tableau 5 découlent d'un échantillonnage statistique, tandis que celles du Tableau 2 découlent de l'univers de l'enquête statistique.



## **Geographic Statistics**

All statistics in this section are derived from the universe rather than a sample.

Money figures may not add to total due to rounding.

## **Statistiques géographiques**

Toutes les statistiques de cette section sont tirées de toutes les déclarations analysées plutôt que d'un échantillon.

Les montants en dollars ayant été arrondis, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

TABLE 1

# ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
Newfoundland — Terre-Neuve								
Division 1.....	1	96,122	\$ 1,310,966	\$ 1,693,813	\$ 289,294	131,010	\$ 1,340,882	\$ 1,769,495
St. John's/Saint-Jean.....	2	44,339	686,810	882,638	164,688	58,123	701,603	915,695
Division 2.....	3	9,968	131,845	164,842	25,135	15,590	134,683	174,147
Division 3.....	4	8,627	102,770	136,466	19,355	13,455	105,009	144,147
Division 4.....	5	8,391	95,409	127,294	18,703	14,189	98,655	137,938
Division 5.....	6	17,288	234,916	298,148	47,838	25,454	240,271	313,279
Corner Brook.....	7	11,618	168,508	209,928	35,180	16,395	171,834	219,562
Division 6.....	8	16,164	247,318	303,473	51,009	23,432	252,152	316,633
Division 7.....	9	14,152	140,333	201,134	26,760	22,583	145,214	217,479
Division 8.....	10	16,945	151,219	231,929	28,186	27,428	157,190	251,234
Division 9.....	11	10,371	79,096	126,512	15,792	14,409	81,889	135,355
Division 10 (Labrador).....	12	11,568	206,025	234,344	43,454	16,300	209,627	241,701
Total, Newfoundland — Terre-Neuve.....	13	209,596	2,699,898	3,517,956	565,526	303,850	2,765,572	3,701,408
Prince Edward Island — Île du Prince-Édouard								
King's.....	14	7,345	57,753	99,895	12,144	9,959	60,217	105,991
Prince.....	15	17,262	170,248	257,917	33,109	24,061	176,577	273,778
Queen's.....	16	25,710	314,807	438,356	65,192	34,650	324,851	461,120
Charlottetown.....	17	14,005	181,672	253,740	39,841	18,555	187,248	266,340
Total, P.E.I. — Î.P.-É.....	18	50,317	542,807	796,168	110,446	68,670	561,645	840,889
Nova Scotia — Nouvelle-Écosse								
Annapolis.....	19	6,670	82,945	124,558	18,636	11,556	89,182	142,253
Antigonish.....	20	5,676	81,814	110,049	17,653	9,665	87,681	123,742
Cape Breton/Cap Breton.....	21	40,073	611,675	779,296	129,723	68,950	647,949	876,756
Sydney and/et Glace Bay.....	22	21,308	328,184	425,516	72,296	36,657	348,352	478,871
Colchester.....	23	15,457	214,500	296,707	48,261	25,150	227,296	332,259
Truro.....	24	10,007	143,126	199,827	33,575	15,696	151,071	221,514
Cumberland.....	25	10,596	137,228	192,522	29,713	19,011	148,250	224,083
Amherst.....	26	4,609	62,735	87,010	13,820	7,651	67,243	99,421
Digby.....	27	6,685	69,855	114,967	16,790	12,130	77,456	134,740
Guysborough.....	28	3,737	42,944	61,833	9,253	6,785	46,538	71,924
Halifax.....	29	126,498	2,178,555	2,758,650	502,437	183,289	2,273,153	2,959,186
Dartmouth.....	30	34,802	640,497	762,425	139,830	49,812	666,014	811,380
Halifax.....	31	55,509	904,503	1,242,133	230,207	79,389	949,768	1,339,773
Hants.....	32	12,909	188,550	239,926	37,787	21,608	198,984	268,315
Inverness.....	33	6,851	94,360	128,129	20,918	11,786	100,554	144,829
King's.....	34	16,749	236,458	326,684	51,149	27,962	253,697	367,362
Lunenburg.....	35	15,019	196,091	297,461	49,016	25,013	207,613	333,249
Pictou.....	36	17,751	262,745	343,830	55,422	29,460	276,933	383,156
New Glasgow.....	37	5,594	85,169	115,941	19,916	9,065	89,765	128,875
Queen's.....	38	4,449	61,935	89,127	14,724	7,665	65,814	100,475
Richmond.....	39	3,050	42,408	54,998	8,539	5,924	45,318	63,799
Shelburne.....	40	6,057	61,432	113,206	17,150	10,046	65,748	126,583
Victoria.....	41	2,493	25,064	38,831	5,652	4,287	27,312	45,413
Yarmouth.....	42	8,995	102,264	165,517	26,942	15,312	110,546	188,110
Total, Nova Scotia — Nouvelle-Écosse.....	43	309,715	4,690,825	6,236,291	1,059,765	495,599	4,950,022	6,886,231
New Brunswick — Nouveau-Brunswick								
Albert.....	44	7,185	118,418	144,480	24,305	9,671	120,618	149,620
Carleton.....	45	9,386	102,260	146,456	20,029	14,114	106,246	158,079
Charlotte.....	46	11,570	122,052	186,721	26,787	16,198	125,892	200,059
Gloucester.....	47	33,886	381,242	536,803	84,002	47,507	390,767	563,359
Kent.....	48	11,465	98,739	149,385	18,894	16,061	101,789	159,674
King's.....	49	19,479	297,363	388,537	64,771	27,258	303,290	404,921
Madawaska.....	50	13,102	154,874	209,563	31,366	18,961	159,455	223,201
Edmundston.....	51	6,780	91,593	122,209	20,022	9,528	94,044	129,108
Northumberland.....	52	19,529	223,086	309,554	43,939	29,275	228,935	327,536

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	P O T E T M E ▼
22,707	13,102	14,565	13,433	11,115	10,737	15,835	10,291	7,790	7,074	4,361	1
8,592	5,486	5,402	5,110	4,610	4,986	7,984	5,016	3,886	3,899	3,152	2
4,120	1,463	1,592	1,276	1,192	1,304	1,695	1,180	859	681	228	3
3,633	1,083	1,210	1,397	1,292	1,038	1,367	1,158	719	438	120	4
4,055	1,771	1,812	1,407	1,038	783	1,211	811	594	514	193	5
5,732	2,568	2,747	2,329	1,885	1,721	2,705	2,187	1,628	1,431	521	6
3,215	1,624	1,686	1,419	1,247	1,184	1,857	1,501	1,190	1,049	423	7
5,281	1,994	2,180	1,933	1,705	1,484	2,574	2,189	1,828	1,595	669	8
5,730	2,561	3,073	2,535	2,156	1,551	2,101	1,287	802	581	206	9
7,431	2,956	3,789	3,224	2,671	1,728	2,583	1,397	806	590	253	10
2,442	2,094	2,805	2,174	1,371	864	1,098	679	441	355	86	11
3,620	1,513	1,505	1,189	832	685	1,321	1,404	1,670	2,010	551	12
64,751	31,105	35,278	30,897	25,257	21,895	32,490	22,583	17,137	15,269	7,188	13
1,522	1,276	1,538	1,430	1,203	839	935	498	306	271	141	14
4,174	2,830	3,288	2,979	2,543	1,922	2,375	1,672	1,100	750	428	15
5,293	3,708	3,954	3,747	3,331	3,104	4,141	2,663	1,891	1,727	1,091	16
2,606	1,941	2,023	1,911	1,762	1,683	2,205	1,508	1,107	1,042	767	17
10,989	7,814	8,780	8,156	7,077	5,865	7,451	4,833	3,297	2,748	1,660	18
2,203	1,195	1,302	1,247	1,087	893	1,299	990	581	487	272	19
1,830	1,114	1,049	881	867	773	1,028	835	498	514	276	20
14,050	6,801	7,190	6,504	6,100	4,913	7,523	6,625	4,342	3,522	1,380	21
7,259	3,667	3,828	3,426	3,191	2,603	4,200	3,457	2,217	1,902	907	22
4,191	2,597	2,825	2,642	2,365	2,229	3,037	2,058	1,277	1,177	752	23
2,314	1,662	1,714	1,646	1,468	1,422	1,900	1,301	845	830	594	24
3,576	2,211	2,377	2,113	1,703	1,466	2,215	1,350	887	726	387	25
1,184	867	914	842	701	628	983	603	399	312	218	26
2,373	1,490	1,638	1,439	1,267	1,013	1,118	714	450	394	234	27
1,420	810	882	760	643	618	670	430	240	215	97	28
25,537	15,949	15,982	14,995	15,427	15,750	23,423	19,191	14,071	13,563	9,401	29
7,196	4,429	4,105	3,771	3,990	3,974	5,921	5,196	4,294	4,245	2,691	30
8,963	7,054	7,410	7,050	7,282	7,400	10,720	8,129	5,252	5,250	4,879	31
4,406	1,999	2,153	2,043	2,048	1,855	2,704	1,823	1,140	974	463	32
2,296	1,320	1,494	1,228	1,069	895	1,122	788	594	669	311	33
4,914	2,983	3,088	2,756	2,527	2,397	3,356	2,209	1,483	1,327	922	34
4,604	2,478	2,530	2,456	2,235	1,982	2,860	2,546	1,366	1,184	772	35
5,605	2,953	2,956	2,731	2,640	2,286	3,391	3,095	1,742	1,373	688	36
1,560	906	913	836	803	704	1,089	912	554	457	331	37
1,547	744	809	754	715	555	808	606	449	456	222	38
1,457	709	665	568	510	450	516	381	337	259	72	39
1,896	1,060	1,077	1,087	916	874	1,250	812	457	377	240	40
691	563	702	580	440	327	401	240	157	133	53	41
2,862	1,619	1,781	1,773	1,562	1,391	1,720	1,020	624	575	385	42
85,458	48,595	50,500	46,557	44,121	40,667	58,441	45,713	30,695	27,925	16,927	43
1,676	880	825	752	721	670	1,117	888	862	818	462	44
2,844	1,602	1,773	1,683	1,398	1,155	1,609	839	543	437	231	45
2,659	1,768	1,924	1,895	1,810	1,415	1,853	1,130	735	636	373	46
9,502	5,017	6,130	5,569	4,621	3,456	4,445	2,711	2,478	2,577	1,001	47
2,954	1,946	2,604	1,928	1,931	1,281	1,594	850	528	352	93	48
5,346	2,351	2,378	2,146	2,127	1,975	3,322	2,404	1,953	2,026	1,230	49
3,821	2,058	2,340	2,152	1,769	1,403	1,938	1,148	1,034	959	339	50
1,728	1,005	1,056	972	798	639	1,027	695	686	654	268	51
6,910	2,932	3,304	2,855	2,841	2,171	2,967	2,136	1,594	1,164	401	52

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
New Brunswick—(Concluded)—Nouveau-Brunswick—(Fin)								
Queen's.....	53	4,538	\$ 52,098	\$ 71,888	\$ 10,046	7,040	\$ 53,894	\$ 77,263
Restigouche.....	54	15,560	205,357	266,379	41,389	22,936	210,370	281,100
Campbellton.....	55	5,328	68,285	90,430	14,026	7,659	70,189	95,700
Saint John/Saint-Jean.....	56	39,378	552,763	741,568	121,368	53,270	565,576	776,323
Saint John/Saint-Jean.....	57	38,330	537,846	722,820	118,476	51,715	550,288	756,554
Sunbury.....	58	7,292	110,784	128,384	19,328	9,790	112,572	132,668
Victoria.....	59	8,027	81,586	118,008	15,594	12,432	84,791	126,812
Westmorland.....	60	51,216	680,132	917,593	145,941	69,927	695,487	965,331
Moncton.....	61	31,856	448,806	606,452	100,513	43,484	458,884	637,146
York.....	62	35,492	517,283	682,983	112,714	48,201	529,796	715,015
Fredericton.....	63	28,313	428,479	563,482	95,637	37,525	438,392	587,742
Total, New Brunswick — Nouveau-Brunswick ...	64	287,105	3,698,038	4,998,303	780,472	402,641	3,789,478	5,260,960
Quebec—Québec								
Abitibi.....	65	32,818	533,784	660,697	71,771	53,162	557,108	723,695
Argenteuil.....	66	11,385	158,392	217,031	22,396	19,024	165,375	244,831
La Chute.....	67	4,828	67,188	92,131	9,488	7,907	70,195	103,367
Arthabaska.....	68	21,090	280,868	389,771	39,001	33,755	295,180	442,123
Bagot.....	69	9,738	125,165	170,932	16,591	15,751	131,741	195,597
Beauce.....	70	24,742	331,059	446,538	43,514	41,104	349,844	508,279
Beauharnois.....	71	21,528	348,083	428,224	46,281	33,212	361,667	468,466
Salaberry-de-Valleyfield.....	72	12,444	198,868	246,853	26,736	19,179	206,741	270,055
Bellechasse.....	73	7,576	102,722	138,942	13,505	13,201	107,445	161,451
Berthier.....	74	11,068	140,303	193,445	18,967	18,660	148,064	220,119
Bonaventure.....	75	11,118	144,469	196,294	19,302	20,215	153,893	225,267
Brome.....	76	6,017	84,786	121,532	13,013	9,898	88,961	137,241
Chambly.....	77	130,112	2,434,734	2,904,754	346,186	184,340	2,509,284	3,080,766
Chambly.....	78	5,193	93,335	110,345	12,494	7,492	96,423	117,770
Longueuil.....	79	51,576	876,337	1,035,358	114,504	74,865	907,645	1,110,855
Champlain.....	80	45,070	717,167	905,403	95,299	72,182	745,901	997,558
Cap-de-la-Madeleine.....	81	12,327	202,287	248,863	26,569	19,356	210,703	272,260
Grand'Mère.....	82	5,725	87,145	115,244	12,164	9,043	90,437	127,110
Charlevoix-Est.....	83	5,704	86,422	110,507	11,315	9,855	91,042	123,271
Charlevoix-Ouest.....	84	4,502	59,461	78,581	7,516	7,758	62,884	90,131
Châteauguay.....	85	24,306	433,558	517,245	58,501	35,380	446,895	553,973
Chicoutimi.....	86	58,531	1,064,567	1,269,744	139,503	93,847	1,103,973	1,373,537
Chicoutimi.....	87	22,758	408,548	495,778	56,115	35,693	425,478	536,964
Jonquière.....	88	20,372	390,921	459,757	51,283	31,988	403,100	494,324
Compton.....	89	6,252	79,187	108,595	9,890	11,057	84,493	128,351
Deux Montagnes.....	90	31,235	520,962	634,245	69,596	47,409	538,581	684,831
Dorchester.....	91	10,171	127,263	181,471	16,904	17,838	135,482	214,241
Drummond.....	92	24,600	342,349	451,133	45,252	39,458	359,324	507,639
Drummondville.....	93	17,015	239,971	315,442	32,224	26,534	251,310	351,265
Frontenac.....	94	9,063	100,910	144,099	12,848	15,072	107,859	169,506
Gaspé-Est.....	95	12,935	164,360	228,729	23,748	21,240	173,133	254,863
Gaspé-Ouest.....	96	5,345	77,208	100,383	10,372	9,604	81,540	113,163
Gatineau.....	97	20,533	360,432	442,063	51,203	30,281	373,263	474,713
Hull.....	98	56,695	1,008,573	1,175,778	133,292	80,097	1,043,304	1,251,788
Hull.....	99	24,864	418,797	508,463	57,398	35,744	435,992	547,305
Huntingdon.....	100	5,085	65,814	95,775	9,814	8,906	69,600	109,519
Iberville.....	101	9,056	131,317	167,615	16,908	14,270	137,993	187,901
Iles-de-la-Madeleine.....	102	5,355	62,476	86,188	8,867	7,777	65,668	95,277
Ile-de-Montréal.....	103	769,800	12,576,236	16,924,307	2,016,809	1,088,027	13,025,788	18,210,096
Dollard-des-Ormeaux.....	104	16,596	377,161	440,811	57,444	21,939	386,394	459,558
Dorval and Dorval Island/et Ile Dorval....	105	8,514	161,130	205,363	25,324	11,132	165,058	217,017
Lachine.....	106	16,388	258,960	327,029	35,828	23,213	266,990	353,718
Lasalle.....	107	35,837	599,920	712,736	78,614	48,155	617,246	757,007
Montréal.....	108	444,855	6,662,115	9,197,180	1,048,670	643,668	6,932,414	10,017,790
North Montréal Nord.....	109	35,070	535,691	647,810	67,676	51,465	557,721	702,257
Pierrefonds.....	110	16,123	331,023	381,436	46,917	21,916	339,914	400,871
Pointe-aux-Trembles.....	111	14,729	256,163	295,714	32,613	21,127	264,469	315,255
Pointe-Claire.....	112	11,468	249,730	317,530	41,943	15,147	255,007	332,040
Saint-Laurent.....	113	29,258	485,257	655,522	77,516	39,689	501,845	699,429
St-Leonard.....	114	34,216	535,616	649,376	70,171	46,248	553,717	692,282
Verdun.....	115	25,329	401,803	503,504	55,500	37,327	414,941	547,671
Ile-Jésus (Laval).....	116	118,200	2,133,790	2,582,640	302,488	166,263	2,206,304	2,745,362

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

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Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
1,664	728	765	739	615	500	849	551	310	245	74	53
5,152	2,182	2,197	2,096	1,822	1,697	2,909	1,840	1,400	1,228	413	54
1,545	738	769	724	612	628	1,095	636	396	358	158	55
8,884	4,831	4,980	4,687	4,456	4,263	7,102	5,119	3,840	3,196	1,912	56
8,517	4,718	4,837	4,566	4,324	4,166	6,913	4,957	3,730	3,101	1,886	57
1,831	756	789	802	862	788	1,164	1,407	769	460	162	58
2,963	1,313	1,627	1,476	1,127	932	1,422	621	434	380	137	59
11,847	6,838	7,476	6,641	6,131	5,410	8,915	6,110	4,677	3,763	2,119	60
7,370	4,189	4,238	3,830	3,512	3,269	5,717	4,078	3,093	2,526	1,662	61
7,848	4,735	4,647	4,300	3,879	3,640	6,485	4,210	3,048	3,121	2,288	62
5,514	3,672	3,507	3,216	2,932	2,840	5,231	3,456	2,444	2,638	2,075	63
75,901	39,937	43,759	39,721	36,110	30,756	47,691	31,964	24,205	21,362	11,235	64
10,987	4,698	4,751	4,761	3,837	3,683	6,608	4,936	3,804	3,513	1,584	65
3,381	1,869	2,090	2,048	1,637	1,496	2,524	1,606	966	888	519	66
1,350	806	816	817	698	681	1,121	606	379	387	246	67
5,735	2,884	3,701	3,828	3,354	2,918	4,509	2,587	1,660	1,593	986	68
2,724	1,312	1,606	1,704	1,629	1,574	2,216	1,351	772	561	302	69
8,002	3,541	4,286	4,390	4,351	3,808	5,413	2,873	1,823	1,598	1,019	70
5,483	2,945	3,222	2,969	2,757	2,486	4,200	3,524	2,507	2,206	913	71
3,087	1,752	1,930	1,760	1,606	1,431	2,452	2,036	1,351	1,205	569	72
2,695	1,165	1,325	1,264	1,283	1,122	1,869	973	614	577	314	73
3,418	1,951	2,312	2,152	1,801	1,463	2,225	1,413	856	705	364	74
4,634	2,202	2,380	2,172	1,906	1,504	1,943	1,204	891	985	394	75
1,606	939	1,129	1,021	882	794	1,270	811	540	517	389	76
27,090	13,589	15,527	14,794	13,718	13,495	24,090	19,222	15,366	16,328	11,121	77
1,116	617	667	618	551	573	964	776	618	657	335	78
11,573	5,842	6,854	6,701	6,100	5,996	10,381	7,862	5,628	5,242	2,686	79
13,471	6,218	6,961	6,625	6,039	5,247	8,459	6,783	5,362	4,852	2,165	80
3,475	1,659	1,933	1,690	1,647	1,392	2,343	1,835	1,427	1,349	606	81
1,539	773	925	887	829	724	1,036	813	622	565	330	82
2,131	1,041	1,039	919	770	654	1,077	738	641	595	250	83
1,579	799	896	798	709	586	969	618	363	310	131	84
5,466	2,676	3,060	2,824	2,790	2,656	4,396	3,720	3,124	3,218	1,450	85
20,122	7,407	7,542	7,271	6,563	5,789	9,787	8,325	9,355	8,548	3,138	86
6,966	2,966	3,016	2,969	2,570	2,277	3,998	3,152	3,217	3,069	1,493	87
6,502	2,508	2,540	2,345	2,090	1,845	2,955	2,747	3,820	3,464	1,172	88
2,141	1,057	1,282	1,269	1,110	989	1,347	827	472	365	198	89
8,355	3,757	4,304	4,129	3,670	3,500	6,046	4,811	3,858	3,536	1,443	90
3,590	1,603	1,895	1,837	1,727	1,638	2,451	1,271	782	628	416	91
6,796	3,428	4,334	4,286	3,718	3,530	5,485	3,128	1,955	1,767	1,031	92
4,226	2,302	2,982	2,896	2,477	2,390	3,798	2,157	1,318	1,218	770	93
2,552	1,445	1,915	2,119	1,902	1,390	1,779	825	452	466	227	94
4,173	2,169	2,552	2,372	2,122	1,528	2,274	1,430	1,115	1,021	484	95
2,262	1,034	1,110	927	726	492	1,045	698	599	516	195	96
4,757	2,474	2,813	2,494	2,292	2,193	3,954	3,015	2,247	2,468	1,574	97
11,334	6,349	6,798	6,422	5,820	5,695	11,930	9,721	6,836	6,282	2,910	98
4,771	3,109	3,336	3,139	2,785	2,686	5,413	4,036	2,618	2,447	1,404	99
1,773	855	973	925	791	806	1,108	601	440	406	228	100
2,347	1,266	1,442	1,483	1,380	1,262	1,988	1,284	774	693	351	101
996	757	1,197	1,123	1,055	552	701	494	303	417	182	102
125,368	88,516	105,724	104,947	98,245	90,971	154,404	108,324	74,565	73,071	63,892	103
2,517	1,452	1,591	1,463	1,400	1,431	2,647	2,041	1,904	2,661	2,832	104
944	731	874	835	887	893	1,587	1,212	1,019	1,184	966	105
2,794	1,787	2,153	2,138	2,091	2,146	3,542	2,712	1,549	1,510	791	106
5,319	3,297	3,983	4,175	4,289	4,354	7,843	5,958	4,105	3,453	1,379	107
75,385	55,978	67,739	67,269	61,392	55,221	91,593	62,243	40,687	36,760	29,401	108
7,562	4,428	5,052	5,167	4,918	4,528	7,701	5,000	3,341	2,613	1,155	109
2,794	1,549	1,659	1,565	1,556	1,569	2,822	2,226	1,934	2,535	1,707	110
3,188	1,680	1,912	1,749	1,630	1,632	3,199	2,208	1,700	1,595	634	111
1,511	971	1,056	1,010	970	952	1,758	1,487	1,355	2,052	2,025	112
3,766	3,009	3,504	3,658	3,567	3,451	5,870	4,140	2,898	3,127	2,699	113
4,998	3,550	4,251	4,452	4,579	4,362	7,463	5,225	3,335	2,794	1,239	114
5,205	2,928	3,726	3,658	3,320	3,195	5,366	3,960	2,689	2,044	1,236	115
22,524	12,989	14,432	13,871	13,203	12,501	22,310	17,040	13,758	14,592	9,043	116

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E T M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
Quebec (Concluded)—Québec (Fin)								
			\$	\$	\$		\$	\$
Joliette . . . . .	117	23,344	345,947	448,644	47,206	36,525	362,070	498,267
Joliette . . . . .	118	10,224	153,408	202,728	22,126	15,573	160,439	224,769
Kamouraska . . . . .	119	8,053	110,144	147,210	14,199	14,197	116,621	171,258
L'Assomption . . . . .	120	44,226	816,659	951,918	109,349	65,081	840,501	1,011,076
L'Islet . . . . .	121	6,161	74,335	105,053	9,457	11,904	79,983	125,299
Labelle . . . . .	122	10,261	132,659	181,524	17,800	18,568	141,446	209,117
Lac-Saint-Jean Est . . . . .	123	15,481	245,493	306,099	31,010	26,025	258,173	341,120
Lac-Saint-Jean Ouest . . . . .	124	18,724	263,070	343,775	33,797	32,714	278,850	387,333
Laprairie . . . . .	125	42,979	856,838	991,391	120,184	60,355	881,295	1,044,070
Lévis . . . . .	126	38,796	696,128	843,144	96,258	56,744	717,368	903,122
Lévis . . . . .	127	7,573	126,389	164,060	19,015	11,164	130,660	178,015
Lotbinière . . . . .	128	9,369	121,650	170,059	16,594	16,823	129,034	199,658
Maskinongé . . . . .	129	6,909	78,225	112,115	10,398	11,748	82,989	131,179
Matane . . . . .	130	9,014	118,021	161,192	16,024	15,986	124,924	183,909
Matapédia . . . . .	131	6,482	75,484	107,070	9,751	12,247	81,548	126,729
Mégantic . . . . .	132	19,365	287,676	376,305	38,454	32,290	301,312	424,928
Thetford Mines . . . . .	133	8,829	143,194	186,327	20,244	14,413	149,080	206,719
Missisquoi . . . . .	134	12,783	174,603	237,187	23,894	20,349	182,909	267,138
Montcalm . . . . .	135	9,394	128,466	170,980	16,904	16,437	135,618	196,348
Montmagny . . . . .	136	8,232	107,561	147,681	14,220	14,308	113,313	169,556
Montmagny . . . . .	137	4,459	62,802	84,886	8,694	7,073	65,556	94,443
Montmorency 1 . . . . .	138	9,116	145,514	179,968	19,112	14,129	150,652	196,139
Montmorency 2 . . . . .	139	2,238	37,276	49,861	5,741	3,563	38,595	54,830
Napierville . . . . .	140	5,198	69,931	92,314	9,231	8,144	73,556	103,454
Nicolet . . . . .	141	10,105	145,041	194,265	19,748	17,237	152,613	224,523
Papineau . . . . .	142	12,823	191,350	244,675	25,485	21,130	200,296	273,367
Pontiac . . . . .	143	5,349	74,981	99,009	9,832	9,753	79,488	113,561
Portneuf . . . . .	144	23,041	352,486	443,602	44,555	37,119	366,448	491,302
Québec . . . . .	145	187,512	3,315,356	4,187,847	493,291	271,678	3,430,626	4,489,735
Québec . . . . .	146	74,070	1,192,192	1,581,311	179,925	109,012	1,236,657	1,719,285
Richelieu . . . . .	147	19,262	330,836	410,304	45,437	30,412	342,371	446,138
Sorel . . . . .	148	7,568	129,610	161,417	18,053	11,902	134,130	175,947
Richmond . . . . .	149	14,180	202,692	265,861	26,385	22,793	212,147	298,579
Rimouski . . . . .	150	24,174	382,483	481,484	52,622	38,678	400,428	533,871
Rimouski . . . . .	151	11,770	202,717	253,330	29,280	17,631	211,035	276,004
Rivière-du-Loup . . . . .	152	13,021	185,200	247,963	25,165	22,111	196,720	283,445
Rivière-du-Loup . . . . .	153	6,091	97,169	126,885	13,841	9,523	102,705	140,647
Rouville . . . . .	154	16,636	281,723	358,757	41,593	24,612	291,720	388,774
Saguenay . . . . .	155	37,201	708,972	827,575	98,360	58,997	732,258	884,047
Sept-Iles . . . . .	156	10,896	210,678	246,658	29,428	16,198	216,972	261,220
Saint Hyacinthe . . . . .	157	22,636	331,951	442,365	47,048	34,034	347,969	490,957
Saint Hyacinthe . . . . .	158	16,603	243,959	327,232	35,187	24,579	255,977	363,205
Saint-Jean . . . . .	159	20,923	327,120	413,210	44,303	31,467	340,697	451,122
Saint-Jean-sur-Richelieu . . . . .	160	14,749	227,913	290,023	31,150	22,048	237,579	316,249
Saint Maurice . . . . .	161	39,385	635,544	825,733	90,655	61,869	660,971	906,849
Shawinigan . . . . .	162	8,367	123,459	168,585	16,743	13,688	128,679	187,767
Trois-Rivières . . . . .	163	22,966	390,407	497,553	57,047	35,126	405,336	541,722
Shefford . . . . .	164	27,425	385,497	503,271	51,415	42,619	402,154	559,624
Granby . . . . .	165	18,734	272,509	349,580	36,552	28,131	283,319	383,672
Sherbrooke . . . . .	166	44,631	698,775	891,966	96,250	66,704	728,922	975,785
Sherbrooke . . . . .	167	33,371	513,687	666,353	72,233	50,244	536,981	732,774
Soulanges . . . . .	168	5,891	89,954	114,459	12,022	9,417	93,695	127,083
Stanstead . . . . .	169	14,134	182,965	252,997	24,574	22,357	192,813	285,804
Magog . . . . .	170	6,907	95,820	124,024	12,420	10,603	100,702	137,219
Témiscamingue . . . . .	171	18,738	311,358	386,239	43,095	30,004	324,948	424,868
Noranda . . . . .	172	3,924	73,122	90,204	11,020	5,770	75,596	96,638
Rouyn . . . . .	173	7,071	119,942	147,286	16,714	10,764	125,180	160,330
Témiscouata . . . . .	174	5,508	66,808	93,187	8,236	10,697	71,917	109,883
Terrebonne . . . . .	175	73,838	1,236,073	1,528,862	172,325	111,112	1,283,077	1,650,379
Saint-Jérôme . . . . .	176	11,778	175,448	224,448	23,757	18,001	182,505	245,882
Territoire du Nouveau-Québec . . . . .	177	11,260	244,722	272,234	34,297	18,095	251,965	287,233
Vaudreuil . . . . .	178	20,753	382,668	464,759	54,844	29,886	394,327	497,380
Verchères . . . . .	179	25,195	490,629	580,434	69,284	36,606	504,430	614,632
Wolfe . . . . .	180	4,456	52,374	74,886	6,751	8,244	56,043	89,309
Yamaska . . . . .	181	4,231	49,790	74,300	6,974	7,756	52,904	89,204
Total, Quebec—Québec . . . . .	182	2,518,063	41,339,445	52,876,396	5,994,781	3,782,167	42,924,291	57,425,539

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

 NUMBER OF ALL RETURNS BY INCOME CLASS  
 NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

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Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
5,902	3,298	3,880	3,771	3,282	2,801	4,891	3,346	2,175	2,085	1,094	117
2,257	1,395	1,643	1,605	1,389	1,221	2,138	1,462	952	913	598	118
2,908	1,307	1,477	1,444	1,264	1,192	2,047	1,002	579	657	320	119
11,562	4,721	5,284	5,047	4,682	4,458	8,201	6,560	5,710	6,148	2,708	120
2,843	1,261	1,355	1,310	1,126	903	1,461	706	405	363	171	121
4,121	1,973	2,099	1,989	1,733	1,413	2,159	1,210	801	707	363	122
5,439	2,480	2,552	2,314	2,090	1,736	2,930	2,248	1,851	1,721	664	123
7,671	3,006	3,258	3,012	2,887	2,455	3,940	2,575	1,699	1,554	657	124
9,240	4,202	4,599	4,508	4,243	4,141	7,530	6,392	5,373	6,021	4,106	125
9,066	4,227	4,661	4,540	4,158	4,255	7,754	5,916	4,649	4,678	2,840	126
1,510	999	1,075	973	899	903	1,504	1,104	840	743	614	127
3,453	1,670	1,855	1,802	1,579	1,354	2,166	1,140	745	660	399	128
1,955	1,259	1,564	1,593	1,311	1,042	1,369	661	438	369	187	129
3,609	1,608	1,822	1,677	1,407	1,184	1,846	1,092	668	727	346	130
3,041	1,223	1,439	1,389	1,241	976	1,255	623	431	444	185	131
5,942	3,041	3,412	3,413	2,767	2,215	3,892	3,051	2,002	1,648	907	132
2,582	1,374	1,403	1,368	1,140	875	1,623	1,505	1,058	927	558	133
3,269	1,830	2,228	2,110	2,007	1,788	2,973	1,714	1,023	845	562	134
3,136	1,671	1,965	1,889	1,399	1,300	1,915	1,180	899	746	337	135
3,025	1,320	1,514	1,524	1,332	1,366	1,798	910	579	606	334	136
1,228	636	717	733	592	693	1,001	489	359	396	229	137
2,529	1,214	1,299	1,197	1,220	1,098	1,967	1,319	974	911	401	138
612	325	317	323	264	245	444	343	223	241	226	139
1,252	799	937	983	810	694	1,046	660	422	352	189	140
3,146	1,605	1,942	1,819	1,575	1,348	2,037	1,293	938	983	551	141
3,986	1,990	2,166	2,108	1,790	1,585	2,525	1,899	1,440	1,183	458	142
2,160	973	1,089	929	800	762	1,153	742	515	483	147	143
7,176	3,163	3,363	3,254	3,153	2,916	5,103	3,698	2,439	1,979	875	144
39,098	22,083	23,572	22,867	20,708	20,437	38,349	26,993	19,135	20,638	17,798	145
14,992	9,092	10,330	9,981	8,999	8,670	15,879	10,567	7,276	7,413	5,813	146
5,767	2,450	2,819	2,543	2,193	1,942	3,298	3,175	2,686	2,528	1,011	147
2,167	964	1,125	1,005	837	790	1,369	1,260	1,041	949	395	148
3,905	1,972	2,542	2,545	2,089	1,624	2,639	2,072	1,768	1,172	465	149
6,926	3,571	3,905	3,754	3,262	2,923	5,129	3,144	2,170	2,350	1,544	150
2,618	1,564	1,703	1,614	1,356	1,288	2,389	1,549	1,140	1,385	1,025	151
4,299	2,051	2,456	2,281	2,030	1,755	2,637	1,511	1,154	1,248	689	152
1,537	864	943	924	809	727	1,214	740	604	701	460	153
3,726	1,840	2,277	2,286	2,067	1,840	3,180	2,475	1,703	1,822	1,396	154
12,752	4,973	4,989	4,672	3,635	3,120	5,406	5,225	5,459	6,060	2,706	155
3,060	1,298	1,280	1,157	1,037	931	1,733	1,767	1,490	1,716	799	156
4,624	2,879	3,423	3,392	3,330	3,103	4,917	3,365	1,945	1,830	1,226	157
3,024	2,177	2,515	2,477	2,454	2,244	3,571	2,447	1,358	1,341	971	158
4,679	2,814	3,209	2,944	2,699	2,645	4,352	3,157	1,988	1,933	1,047	159
3,178	2,016	2,336	2,122	1,900	1,910	3,004	2,179	1,334	1,302	767	160
10,539	5,471	6,128	5,836	5,285	4,669	7,226	5,381	4,203	4,204	2,927	161
2,411	1,314	1,421	1,353	1,196	1,042	1,519	1,233	892	817	490	162
5,611	3,123	3,379	3,170	2,900	2,615	4,224	3,059	2,399	2,666	1,980	163
6,956	3,778	4,429	4,597	4,273	3,726	5,907	3,621	2,233	1,988	1,111	164
4,221	2,477	2,915	2,989	2,782	2,454	4,047	2,417	1,536	1,455	838	165
9,805	5,689	6,749	6,432	6,099	5,705	9,520	5,922	3,953	4,000	2,830	166
7,259	4,429	5,254	4,969	4,627	4,383	7,079	4,321	2,819	2,891	2,213	167
1,669	824	899	948	766	750	1,219	931	635	536	240	168
3,573	1,951	2,428	2,549	2,331	2,316	3,257	1,559	937	873	583	169
1,667	948	1,098	1,116	1,068	1,116	1,670	742	492	423	263	170
5,515	2,776	2,861	2,776	2,317	2,015	3,370	2,841	2,275	2,236	1,022	171
850	511	496	490	406	381	631	542	512	620	331	172
1,709	1,023	1,022	973	816	720	1,258	1,068	948	823	404	173
2,760	1,112	1,197	1,159	981	817	1,192	576	364	385	154	174
18,297	9,342	10,615	10,293	9,345	8,334	13,739	9,975	8,267	8,254	4,651	175
2,779	1,685	1,922	1,898	1,725	1,489	2,324	1,562	1,036	1,024	557	176
4,449	1,472	1,215	990	852	843	1,486	1,710	1,851	2,216	1,011	177
4,277	2,271	2,536	2,395	2,275	2,258	4,010	3,094	2,525	2,572	1,673	178
6,150	2,606	2,858	2,705	2,450	2,426	4,112	3,609	3,496	4,063	2,131	179
1,741	843	1,037	996	887	691	779	561	325	266	118	180
1,543	727	967	882	809	593	918	526	358	284	149	181
587,585	316,596	361,786	351,531	320,590	294,081	497,421	355,856	263,208	260,791	172,722	182

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traite. et comm. d'emploi	Total Income Revenu total	Total Tax Payable Impôt total à payer	Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traite. et comm. d'emploi	Total Income Revenu total	
Ontario—									
			\$	\$	\$		\$	\$	
Algoma District.....	183	54,493	1,044,018	1,280,172	233,354	82,183	1,081,277	1,361,020	
Sault-Ste-Marie.....	184	35,897	650,199	824,483	145,930	53,471	673,911	877,384	
Brant.....	185	42,849	616,381	874,502	141,552	64,086	647,134	953,164	
Brantford.....	186	34,496	504,426	708,023	115,591	51,188	528,601	770,465	
Bruce.....	187	24,637	406,087	555,843	94,993	40,460	428,317	611,960	
Cochrane District.....	188	37,470	709,174	856,790	154,324	58,903	737,874	918,455	
Timmins.....	189	18,904	355,505	432,180	79,144	29,078	369,299	462,730	
Dufferin.....	190	12,380	209,059	271,786	47,115	18,608	218,487	293,589	
Dundas.....	191	7,496	104,557	153,265	24,660	11,869	109,986	170,626	
Durham Reg. Mun./Mun. Reg.....	192	129,564	2,395,928	2,974,623	539,162	180,914	2,475,266	3,149,401	
Oshawa.....	193	54,060	956,630	1,207,011	214,348	76,318	990,068	1,279,629	
Whitby.....	194	17,736	352,790	428,600	81,025	24,015	363,123	450,300	
Elgin.....	195	28,849	375,796	558,692	86,872	43,827	398,086	611,548	
St. Thomas.....	196	15,822	221,818	315,216	49,729	23,149	232,505	341,883	
Essex.....	197	125,449	2,011,163	2,810,555	484,833	190,710	2,107,469	3,083,936	
Windsor.....	198	83,525	1,340,104	1,881,723	325,549	127,265	1,403,562	2,071,429	
Frontenac.....	199	46,669	769,165	1,044,884	180,569	69,858	808,552	1,127,300	
Kingston.....	200	38,652	644,904	883,320	154,816	57,368	678,278	950,598	
Glengarry.....	201	6,756	98,856	138,433	23,243	11,324	104,477	154,898	
Grenville.....	202	11,157	171,522	235,911	38,497	16,906	179,123	256,839	
Grey.....	203	26,570	346,672	515,186	77,496	43,561	370,780	583,160	
Owen Sound.....	204	10,553	150,420	214,551	33,391	16,320	159,152	237,535	
Haldimand Norfolk Reg. Mun./Mun. Reg.....	205	35,748	495,623	737,483	121,178	55,900	523,454	806,880	
Nanticoke.....	206	6,016	90,363	128,585	21,457	9,531	95,284	140,997	
Haliburton.....	207	3,781	41,604	67,428	9,404	6,613	45,043	78,441	
Halton Reg. Mun./Mun. Reg.....	208	120,659	2,527,281	3,197,939	634,423	163,953	2,609,798	3,363,157	
Burlington.....	209	52,543	1,089,861	1,389,488	271,757	71,308	1,126,189	1,460,813	
Oakville.....	210	36,763	818,056	1,047,517	218,650	49,476	843,502	1,098,186	
Hamilton Wentworth Reg. Mun./Mun. Reg.....	211	179,153	3,063,834	4,034,776	711,719	260,997	3,186,173	4,325,900	
Hamilton.....	212	134,585	2,236,749	2,936,016	508,991	198,643	2,329,614	3,160,123	
Hastings.....	213	43,560	671,389	900,396	145,016	67,178	704,233	981,957	
Belleville.....	214	20,409	325,793	443,228	74,278	30,397	341,016	477,969	
Huron.....	215	19,542	241,468	392,863	60,677	31,965	258,228	441,231	
Kenora District.....	216	20,619	368,222	457,534	80,175	33,318	385,042	493,369	
Kent.....	217	44,253	634,040	933,791	155,202	68,813	671,987	1,017,285	
Chatham.....	218	20,257	311,173	438,410	74,315	30,840	328,739	475,805	
Lambton.....	219	52,112	979,127	1,294,506	244,526	76,303	1,016,051	1,379,740	
Sarnia.....	220	31,291	625,579	803,389	156,643	44,712	647,212	851,459	
Lanark.....	221	20,197	288,973	403,430	64,615	30,278	302,554	442,115	
Leeds.....	222	22,765	339,496	480,762	80,166	34,496	355,584	524,922	
Brockville.....	223	12,186	192,892	267,723	46,477	17,762	200,974	288,204	
Lennox and/et Addington.....	224	14,108	214,444	283,958	44,715	22,770	225,642	313,247	
Manitoulin District.....	225	2,745	33,771	50,192	7,340	5,724	36,942	60,077	
Middlesex.....	226	142,002	2,280,479	3,143,142	544,657	203,706	2,383,483	3,372,451	
London.....	227	118,894	1,957,061	2,650,016	463,889	168,447	2,041,671	2,836,504	
Metropolitan Toronto Métropolitain.....	228	1,090,380	18,996,749	26,138,268	4,928,987	1,490,174	19,732,917	27,733,999	
East York.....	229	1,046	18,264	21,465	3,726	1,357	18,752	22,532	
Ettobicoke.....	230	85,653	1,618,148	2,147,970	418,168	111,882	1,670,720	2,257,702	
North York.....	231	204,740	3,699,666	5,268,454	1,022,943	276,276	3,848,421	5,573,768	
Scarborough.....	232	211,987	3,946,806	4,720,170	851,397	282,046	4,079,818	4,981,716	
Toronto.....	233	536,500	8,857,871	12,864,278	2,434,309	751,474	9,227,507	13,717,264	
York.....	234	50,454	855,993	1,115,931	198,443	67,139	887,699	1,181,017	
Muskoka District.....	235	14,885	189,095	291,545	44,375	24,339	202,185	328,073	
Niagara Reg. Mun./Mun. Reg.....	236	152,379	2,503,141	3,395,142	581,121	233,127	2,623,560	3,695,390	
Niagara Falls.....	237	29,411	463,108	626,041	105,244	46,032	490,404	689,421	
Port Colborne.....	238	8,111	124,398	171,706	28,275	12,624	130,504	188,327	
St. Catharines.....	239	52,302	893,545	1,203,214	211,569	78,563	932,665	1,296,869	
Thorold.....	240	5,573	95,743	119,941	20,291	8,333	99,769	129,444	
Welland.....	241	19,437	312,284	413,575	69,484	29,738	325,987	449,297	
Nipissing District.....	242	29,332	476,306	618,558	102,931	48,238	502,103	678,634	
North Bay.....	243	21,434	359,239	466,235	79,201	33,414	377,392	505,879	
Northumberland.....	244	23,749	340,508	490,904	78,113	36,913	357,774	540,805	
Ottawa-Carleton Reg. Mun./Mun. Reg.....	245	281,537	5,474,271	7,196,266	1,363,013	376,252	5,646,516	7,554,350	
Kanata.....	246	9,475	235,636	268,964	54,605	12,246	240,567	277,999	
Nepean.....	247	29,655	633,709	764,163	146,626	39,662	655,059	799,755	
Ottawa.....	248	185,791	3,458,852	4,794,158	908,371	248,292	3,572,543	5,042,684	
Vanier.....	249	8,246	127,852	155,355	24,823	11,608	133,032	166,493	
Oxford.....	250	35,918	486,273	723,925	114,844	54,199	513,004	792,657	
Woodstock.....	251	14,120	204,776	286,826	46,147	20,655	213,715	311,056	
Parry Sound District.....	252	11,633	152,918	220,226	32,945	20,763	164,605	253,432	
Peel Reg. Mun./Mun. Reg.....	253	247,657	4,978,540	5,911,190	1,133,529	323,681	5,130,600	6,182,012	
Brampton.....	254	76,855	1,501,447	1,714,295	315,211	100,558	1,548,122	1,792,817	
Mississauga.....	255	158,982	3,232,176	3,875,035	754,439	206,986	3,329,607	4,048,926	
Perth.....	256	27,621	355,780	549,302	87,009	41,893	376,951	605,900	

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

 NUMBER OF ALL RETURNS BY INCOME CLASS  
 NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

nder oins de 500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	P O T E T M E ▼
14,911	6,785	6,450	5,696	5,016	4,690	8,657	7,260	8,099	10,659	3,960	183
9,307	4,358	4,112	3,685	3,447	3,243	6,205	5,065	5,506	6,484	2,059	184
9,238	5,642	5,876	6,206	5,801	5,115	9,192	6,927	4,224	3,691	2,174	185
7,214	4,531	4,603	4,881	4,588	4,130	7,562	5,547	3,429	2,961	1,742	186
7,048	3,650	4,289	3,801	3,200	2,658	4,262	2,840	2,257	4,087	2,368	187
11,826	5,212	4,778	4,050	3,555	3,200	5,876	5,991	6,098	6,019	2,298	188
5,354	2,566	2,511	2,079	1,869	1,606	2,873	2,883	3,284	2,956	1,097	189
2,702	1,555	1,839	1,598	1,466	1,368	2,292	1,980	1,489	1,512	807	190
1,817	1,040	1,228	1,169	1,128	1,043	1,548	1,098	721	656	421	191
24,604	13,270	13,875	13,161	13,029	12,922	22,032	21,064	18,599	18,602	9,756	192
10,988	5,735	5,795	5,455	5,499	5,373	9,367	9,515	8,377	7,048	3,166	193
2,989	1,689	1,693	1,624	1,650	1,629	2,984	2,708	2,363	2,913	1,773	194
6,385	3,816	4,413	4,351	4,172	3,673	6,348	4,725	2,508	2,207	1,229	195
3,226	1,837	2,037	2,108	2,144	1,910	3,682	2,747	1,474	1,294	690	196
28,769	16,915	17,307	15,700	14,232	12,932	23,377	20,599	15,393	16,159	9,327	197
19,312	11,291	11,284	10,332	9,408	8,610	15,990	13,922	10,238	10,415	6,463	198
10,245	6,600	6,720	6,007	5,153	4,935	8,568	7,086	5,610	5,161	3,773	199
8,150	5,479	5,503	4,856	4,178	4,040	6,981	5,713	4,638	4,410	3,420	200
1,999	1,112	1,283	1,206	1,083	854	1,253	896	554	637	447	201
2,495	1,542	1,555	1,521	1,437	1,400	2,222	1,749	1,252	1,096	637	202
6,693	4,190	4,992	4,778	4,253	3,977	5,529	3,308	2,232	2,159	1,450	203
2,371	1,482	1,644	1,586	1,509	1,419	2,200	1,494	1,046	942	627	204
8,842	5,164	5,976	5,738	4,911	3,878	6,607	4,853	3,690	4,127	2,114	205
1,549	889	986	960	789	616	1,091	832	631	818	370	206
1,131	712	871	790	684	540	762	435	259	277	152	207
18,242	12,709	13,142	11,725	11,321	11,266	19,350	16,268	14,095	18,161	17,674	208
7,882	5,488	5,710	4,967	4,788	4,749	8,156	7,084	6,412	8,513	7,559	209
5,056	3,940	3,976	3,564	3,403	3,388	5,755	4,591	3,895	5,093	6,815	210
37,214	21,254	22,503	22,035	20,104	18,056	31,860	27,898	24,679	23,909	11,485	211
29,636	16,394	17,289	17,078	15,492	13,895	24,682	21,532	18,764	16,867	7,014	212
10,961	6,069	6,436	5,992	5,681	4,976	8,252	7,334	4,770	4,165	2,542	213
4,532	2,680	2,830	2,580	2,412	2,151	3,923	3,378	2,242	2,137	1,532	214
4,965	2,923	3,594	3,386	3,175	2,606	4,054	2,645	1,777	1,679	1,161	215
7,259	2,923	2,767	2,425	2,083	1,813	3,335	3,286	2,883	3,162	1,382	216
10,838	6,539	6,643	6,564	5,604	4,822	8,467	7,005	5,244	4,578	2,509	217
4,637	2,959	2,885	2,813	2,409	2,075	3,716	3,166	2,629	2,302	1,249	218
10,828	6,423	6,641	5,998	5,636	4,662	8,033	6,787	6,361	8,940	5,994	219
5,948	3,834	3,808	3,288	3,057	2,569	4,638	4,050	3,924	5,579	4,017	220
4,058	2,819	2,938	3,034	3,003	2,737	4,240	2,583	1,770	1,904	1,192	221
5,031	3,072	3,302	3,160	2,810	2,616	4,864	3,620	2,513	2,165	1,343	222
2,489	1,460	1,507	1,551	1,347	1,282	2,610	2,024	1,385	1,261	846	223
4,111	2,180	2,237	2,044	1,877	1,593	2,683	2,318	1,727	1,383	617	224
1,453	736	655	621	473	361	536	330	211	243	105	225
25,742	17,427	18,310	17,487	17,011	16,371	28,473	22,236	15,188	14,771	10,690	226
20,596	14,356	14,764	14,081	13,782	13,576	23,852	18,856	12,973	12,563	9,048	227
165,378	112,666	126,265	126,413	125,723	125,634	220,715	160,053	112,482	112,545	102,300	228
140	83	99	109	121	139	227	189	108	96	46	229
9,697	8,028	8,422	8,566	8,880	9,079	16,803	12,871	9,831	10,426	9,279	230
26,872	20,982	23,346	22,528	22,485	22,880	40,432	29,546	20,945	21,920	24,340	231
28,711	20,974	21,830	21,687	22,463	24,547	43,782	32,229	24,163	25,571	16,089	232
93,437	57,696	67,093	67,727	65,895	62,920	109,179	77,230	52,044	49,379	48,874	233
6,521	4,903	5,475	5,796	5,879	6,069	10,292	7,988	5,391	5,153	3,672	234
3,814	2,614	2,818	2,566	2,263	1,894	3,170	1,844	1,130	1,383	843	235
35,631	21,712	21,991	20,166	17,981	15,516	26,273	22,962	19,556	20,472	10,867	236
7,071	4,822	4,808	4,263	3,530	3,053	5,024	4,455	3,529	3,692	1,785	237
1,989	1,190	1,170	1,116	1,056	817	1,602	1,298	998	968	420	238
11,819	7,145	7,072	6,488	5,873	5,241	8,785	7,563	6,848	7,508	4,221	239
1,256	739	780	685	608	512	896	903	898	801	255	240
4,804	2,701	2,593	2,520	2,410	2,055	3,576	3,024	2,663	2,392	1,000	241
9,466	4,882	4,567	4,056	3,645	3,153	5,592	4,577	3,228	3,115	1,957	242
5,748	3,247	3,061	2,846	2,511	2,151	3,949	3,381	2,495	2,440	1,585	243
5,642	3,361	3,748	3,534	3,165	2,704	4,577	4,001	2,590	2,289	1,302	244
39,644	28,049	28,884	26,504	25,430	25,237	50,614	41,385	31,152	39,441	39,912	245
1,404	796	722	578	599	690	1,358	1,269	1,176	1,771	1,883	246
4,097	3,461	2,965	2,516	2,361	2,554	5,178	4,215	3,285	4,455	4,575	247
25,002	18,406	19,593	18,205	17,527	17,006	33,450	27,186	20,091	24,643	27,183	248
1,516	937	1,061	1,100	979	996	2,045	1,383	787	550	254	249
7,670	4,603	5,428	5,326	5,116	4,401	7,482	5,746	3,532	3,029	1,866	250
2,830	1,672	1,838	2,015	1,870	1,625	3,024	2,442	1,427	1,190	722	251
3,974	2,345	2,462	2,205	1,864	1,512	2,307	1,612	973	1,021	488	252
33,553	22,621	23,659	22,828	24,446	25,523	46,209	38,642	30,251	32,337	23,612	253
10,946	7,001	7,269	6,948	7,491	8,040	14,547	12,827	10,151	10,170	5,168	254
20,810	14,395	15,151	14,715	15,797	16,394	29,757	24,185	18,815	20,342	16,625	255
5,386	3,583	4,441	4,335	4,248	3,964	6,145	3,872	2,289	2,101	1,529	256

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Reven. total
Ontario—(Concluded)—(Fin)								
Stratford.....	257	13,439	\$ 191,499	\$ 269,016	\$ 43,763	19,349	\$ 200,288	\$ 292,500
Peterborough.....	258	41,870	615,348	867,530	139,866	64,364	648,405	951,816
Peterborough.....	259	31,146	471,310	656,403	107,712	46,678	495,598	714,509
Prescott.....	260	10,732	162,104	222,103	37,343	18,205	170,279	246,502
Prince Edward.....	261	8,024	104,379	160,376	24,568	12,655	110,932	177,655
Rainy River District.....	262	8,445	138,666	184,847	30,772	13,604	145,602	202,879
Renfrew.....	263	34,580	535,512	702,455	111,914	54,586	561,459	768,981
Pembroke.....	264	9,696	145,015	194,341	30,356	15,261	152,445	212,687
Russell.....	265	9,309	154,597	187,674	31,075	13,828	160,402	202,329
Simcoe.....	266	94,025	1,408,901	1,927,562	316,513	142,792	1,477,239	2,109,476
Barrie.....	267	22,066	358,749	479,096	82,018	32,506	375,495	518,166
Orillia.....	268	12,965	180,699	260,602	40,879	19,938	190,239	287,409
Stormont.....	269	24,200	382,638	493,253	82,087	39,722	402,763	546,028
Cornwall.....	270	19,283	306,715	392,938	65,865	31,386	322,805	434,130
Sudbury District.....	271	8,092	136,545	172,690	29,091	14,142	143,471	189,149
Sudbury Reg. Mun./Mun. Reg.....	272	62,450	1,035,580	1,368,830	230,343	96,745	1,083,053	1,475,813
Sudbury.....	273	38,238	617,162	849,336	145,684	58,581	648,498	920,221
Thunder Bay District.....	274	67,286	1,251,469	1,579,654	289,790	96,624	1,295,228	1,680,091
Thunder Bay.....	275	54,196	992,119	1,270,107	232,370	76,921	1,027,035	1,351,898
Timiskaming District.....	276	14,507	236,354	305,761	51,087	24,723	249,415	337,036
Victoria.....	277	18,584	235,340	364,504	55,479	29,923	249,718	409,800
Waterloo Reg. Mun./Mun. Reg.....	278	141,784	2,297,884	3,034,151	512,065	201,393	2,397,829	3,266,004
Cambridge.....	279	35,618	553,728	714,319	118,136	50,777	576,786	771,198
Kitchener.....	280	66,919	1,079,599	1,392,539	232,473	94,386	1,125,521	1,494,704
Waterloo.....	281	24,465	440,026	595,511	108,303	34,215	459,083	637,305
Wellington.....	282	55,787	889,151	1,208,664	204,829	82,495	931,675	1,313,146
Guelph.....	283	35,474	587,317	782,491	135,151	50,593	612,967	840,106
York Reg. Mun./Mun. Reg.....	284	129,974	2,625,552	3,489,471	688,962	175,505	2,715,516	3,678,417
Total, Ontario.....	285	3,920,323	67,601,732	90,453,692	16,333,132	5,626,108	70,364,243	96,797,041
Manitoba—								
Division 1.....	286	5,426	90,749	114,000	19,191	10,767	96,382	132,364
Division 2.....	287	11,833	164,405	226,425	34,053	22,037	177,451	264,978
Division 3.....	288	11,938	135,275	230,206	33,920	23,458	150,151	275,713
Division 4.....	289	3,344	25,291	64,037	9,190	6,908	29,158	78,558
Division 5.....	290	5,428	47,658	105,932	15,558	10,830	54,205	128,947
Division 6.....	291	3,276	32,482	64,951	10,138	7,153	37,216	80,778
Division 7.....	292	24,305	325,263	486,829	78,209	41,454	346,517	559,988
Brandon.....	293	18,646	254,004	377,635	61,712	31,625	269,976	433,118
Division 8.....	294	3,632	33,198	66,187	9,287	8,208	38,168	83,748
Division 9.....	295	9,046	125,199	177,928	28,942	15,184	133,356	201,852
Portage-la-Prairie.....	296	7,060	102,429	140,562	23,311	11,373	108,273	158,027
Division 10.....	297	1,885	24,363	40,241	6,724	3,056	25,969	44,629
Division 11.....	298	273,429	4,511,738	5,873,281	1,051,549	415,714	4,715,967	6,434,910
Winnipeg.....	299	273,429	4,511,738	5,873,281	1,051,549	415,714	4,715,967	6,434,910
Division 12.....	300	5,237	84,868	108,740	18,262	9,172	89,089	123,211
Division 13.....	301	7,756	124,838	159,746	27,570	12,932	131,029	179,633
Division 14.....	302	4,725	70,214	95,537	15,734	8,123	74,327	108,467
Division 15.....	303	7,641	76,913	144,097	21,414	16,725	86,832	181,490
Division 16.....	304	3,080	32,012	54,856	7,767	7,447	37,165	72,134
Division 17.....	305	8,058	97,935	152,524	22,799	19,109	108,818	193,373
Division 18.....	306	6,032	75,581	109,859	16,654	15,191	84,533	140,512
Division 19.....	307	686	9,353	11,454	1,748	2,884	11,129	16,545
Division 20.....	308	3,625	40,224	67,827	9,866	8,878	46,266	88,029
Division 21.....	309	9,313	173,244	210,072	38,833	14,743	179,716	227,361
Flin Flon.....	310	3,860	71,463	89,815	16,700	5,550	73,451	96,288
Division 22.....	311	6,990	145,829	162,985	31,667	13,327	152,281	178,018
Division 23.....	312	2,882	63,173	70,563	13,786	4,818	65,228	75,041
Total, Manitoba.....	313	419,567	6,509,805	8,798,278	1,522,861	698,118	6,870,951	9,870,279

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

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Under Moins de \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
2,258	1,619	1,799	1,799	1,789	1,963	3,305	1,970	1,115	1,017	715	257
9,532	6,011	6,497	5,908	5,719	4,813	8,025	6,843	4,559	3,917	2,540	258
6,569	4,327	4,500	4,120	4,095	3,507	5,955	5,139	3,459	2,947	2,060	259
3,646	1,778	2,067	1,882	1,460	1,195	1,881	1,553	1,069	987	687	260
1,936	1,235	1,385	1,304	1,175	1,013	1,694	1,088	678	706	441	261
2,423	1,278	1,357	1,154	975	865	1,453	1,184	1,035	1,274	606	262
9,585	5,014	4,975	4,820	4,879	4,365	7,017	5,279	3,564	3,161	1,927	263
2,709	1,426	1,340	1,346	1,361	1,238	2,034	1,455	1,042	856	454	264
2,187	1,057	1,250	1,134	1,141	1,117	2,038	1,635	944	931	394	265
20,425	12,943	14,359	14,027	12,712	11,823	19,278	13,512	9,181	8,995	5,537	266
4,275	2,927	3,248	3,016	2,734	2,484	4,140	3,069	2,302	2,560	1,751	267
2,944	1,889	1,930	1,912	1,883	1,599	3,075	1,888	1,093	994	731	268
7,271	3,999	4,013	3,854	3,099	2,809	4,839	3,497	2,658	2,343	1,340	269
5,709	3,159	3,120	3,072	2,462	2,205	3,860	2,770	2,122	1,825	1,082	270
3,444	1,383	1,248	1,128	856	739	1,430	1,252	1,050	1,160	452	271
18,092	8,207	7,776	7,036	6,464	5,787	13,462	11,370	7,253	7,315	3,983	272
9,751	5,246	5,031	4,603	4,220	3,726	8,035	6,598	4,175	4,348	2,848	273
13,754	7,987	8,011	7,510	6,690	5,837	10,749	9,951	9,444	11,269	5,422	274
10,088	6,367	6,495	6,191	5,595	4,886	8,962	8,014	7,229	8,633	4,461	275
5,292	2,414	2,409	2,149	1,818	1,521	2,661	2,208	1,906	1,556	789	276
4,493	2,824	3,330	3,300	2,864	2,392	3,707	2,743	1,779	1,570	921	277
24,445	16,360	18,371	18,592	18,838	17,430	27,285	22,598	14,374	13,372	9,728	278
6,454	4,141	4,653	4,989	5,133	4,479	7,118	5,657	3,481	2,875	1,797	279
11,492	7,631	8,590	8,682	8,799	8,460	12,837	11,082	6,843	6,149	3,821	280
3,696	2,788	3,059	2,926	2,925	2,731	4,417	3,569	2,494	2,763	2,847	281
10,841	6,976	8,007	7,848	7,014	6,587	11,187	8,572	5,796	5,688	3,979	282
6,158	4,306	4,529	4,529	4,130	4,086	7,173	5,613	3,788	3,636	2,637	283
18,397	13,209	14,308	13,046	12,532	12,651	22,416	17,762	14,566	18,435	18,183	284
745,328	461,390	494,246	472,868	450,015	425,546	744,878	588,862	441,242	462,521	339,212	285
2,286	1,695	1,095	908	716	583	877	910	659	715	323	286
4,053	3,024	2,575	2,084	1,898	1,621	2,493	1,676	1,060	1,044	509	287
4,072	3,389	2,963	2,441	2,129	1,775	2,515	1,507	962	1,009	696	288
1,225	908	1,051	765	689	529	655	369	233	272	212	289
1,642	1,447	1,666	1,198	1,045	837	1,136	649	377	496	337	290
1,452	1,012	939	792	666	492	621	413	251	302	213	291
6,391	4,511	4,821	3,858	3,783	3,517	4,935	3,599	2,363	2,358	1,318	292
4,893	3,338	3,664	2,977	2,803	2,717	3,818	2,656	1,799	1,907	1,053	293
1,519	1,330	1,224	906	760	618	738	425	249	270	169	294
2,304	1,773	1,718	1,501	1,301	1,253	1,919	1,312	868	794	441	295
1,556	1,331	1,236	1,110	941	974	1,543	1,002	694	640	346	296
482	308	339	287	239	214	336	312	200	201	138	297
52,882	45,250	41,366	37,043	34,843	32,943	53,537	41,131	28,853	28,649	19,217	298
52,882	45,250	41,366	37,043	34,843	32,943	53,537	41,131	28,853	28,649	19,217	299
1,494	1,233	1,007	737	686	652	968	867	680	616	232	300
1,833	1,753	1,420	1,112	995	958	1,571	1,217	848	847	378	301
1,288	1,008	917	764	619	585	1,002	717	476	518	229	302
2,897	2,856	2,432	1,780	1,458	1,177	1,594	898	575	673	385	303
1,550	1,375	1,099	754	632	485	588	369	223	256	116	304
4,191	3,585	2,482	1,736	1,491	1,149	1,575	1,026	733	762	379	305
4,022	2,687	1,932	1,477	1,079	845	1,103	803	472	527	244	306
1,375	542	268	173	114	86	114	83	51	55	23	307
1,898	1,691	1,223	838	699	572	739	472	265	311	170	308
2,704	1,482	1,227	986	885	825	1,513	1,733	1,409	1,395	584	309
733	454	442	373	344	331	574	818	674	548	259	310
4,078	1,519	801	708	558	549	940	1,184	1,213	1,305	472	311
1,215	490	274	256	227	238	378	425	479	545	291	312
106,853	84,868	74,839	63,104	57,512	52,503	81,847	62,097	43,499	43,920	27,076	313

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

		TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traite, et comm. d'emploi	Total Income Revenu total	Total Tax Payable Impôt total à payer	Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traite, et comm. d'emploi	Total Income Revenu total	
		P O T E N T I A L							
Saskatchewan—									
Division 1.....	314	12,131	\$ 150,945	\$ 286,883	\$ 50,003	18,791	\$ 159,613	\$ 312,981	
Division 2.....	315	10,950	114,525	255,169	44,545	16,251	121,694	276,108	
Weyburn.....	316	5,048	69,037	116,589	21,533	6,983	72,285	124,311	
Division 3.....	317	8,015	70,040	197,546	35,129	12,119	75,489	213,151	
Division 4.....	318	5,581	46,321	131,036	22,767	8,311	50,129	141,995	
Division 5.....	319	14,056	169,809	293,972	45,539	23,509	181,720	331,091	
Division 6.....	320	94,169	1,610,598	2,199,248	402,939	127,556	1,669,497	2,326,263	
Regina.....	321	81,250	1,463,207	1,911,480	354,725	107,438	1,512,727	2,011,478	
Division 7.....	322	21,825	285,188	480,028	81,037	32,358	300,874	520,487	
Moose Jaw.....	323	16,576	244,808	359,457	61,628	23,820	256,130	386,837	
Division 8.....	324	16,086	176,257	397,415	71,090	22,625	186,667	424,847	
Swift Current.....	325	8,010	112,447	192,967	34,677	11,072	118,040	205,941	
Division 9.....	326	14,897	180,375	295,350	45,169	25,002	192,882	335,236	
Yorkton.....	327	7,415	108,388	157,628	26,062	10,616	113,445	170,603	
Division 10.....	328	7,398	69,242	147,538	21,241	12,904	75,628	169,430	
Division 11.....	329	87,607	1,480,065	2,020,544	365,288	122,966	1,542,984	2,153,941	
Saskatoon.....	330	75,194	1,329,747	1,738,949	319,304	103,673	1,383,654	1,847,060	
Division 12.....	331	8,874	95,831	201,128	33,338	13,667	102,138	218,855	
Division 13.....	332	10,859	111,779	265,730	47,113	15,889	119,278	284,029	
Division 14.....	333	16,260	191,245	334,448	51,824	27,183	205,698	376,022	
Division 15.....	334	28,144	392,318	599,132	98,323	45,307	416,885	661,947	
Prince Albert.....	335	15,060	251,157	327,309	56,893	22,296	263,511	354,120	
Division 16.....	336	13,920	168,868	292,325	46,268	23,010	181,641	328,495	
North Battleford.....	337	7,995	108,888	176,506	29,455	11,505	115,251	193,134	
Division 17.....	338	10,141	133,703	207,674	33,893	17,280	143,009	230,893	
Division 18.....	339	4,741	85,513	98,119	16,378	9,221	90,970	108,376	
Total, Saskatchewan.....	340	385,654	5,532,622	8,703,285	1,511,885	573,949	5,816,795	9,414,151	
Alberta—									
Division 1.....	341	24,456	384,099	583,048	99,712	34,176	400,847	619,405	
Medicine Hat.....	342	19,345	319,985	457,473	78,745	26,813	333,415	487,221	
Division 2.....	343	49,651	773,760	1,159,695	190,399	69,441	809,672	1,233,754	
Lethbridge.....	344	28,378	477,921	669,819	113,674	38,516	498,186	709,574	
Division 3.....	345	11,833	155,163	262,293	40,556	18,843	165,866	289,706	
Division 4.....	346	5,200	55,499	124,663	20,977	7,509	58,586	134,459	
Division 5.....	347	15,298	189,029	369,955	61,645	22,563	201,306	398,273	
Division 6.....	348	355,375	7,475,620	9,647,361	1,889,136	455,557	7,707,520	10,058,126	
Calgary.....	349	325,529	6,942,169	8,866,687	1,741,341	413,969	7,151,675	9,230,273	
Division 7.....	350	15,599	205,181	362,157	59,790	23,348	217,114	390,836	
Division 8.....	351	53,466	897,284	1,222,615	205,916	76,773	941,655	1,315,459	
Red Deer.....	352	25,755	478,558	604,351	106,615	34,257	497,886	638,558	
Division 9.....	353	11,376	202,360	253,459	43,113	14,955	209,497	266,528	
Division 10.....	354	32,451	477,216	736,833	119,941	48,008	502,578	797,359	
Division 11.....	355	379,088	7,684,030	9,504,500	1,753,659	496,512	7,929,124	9,953,313	
Edmonton.....	356	285,307	5,634,089	7,048,766	1,294,394	369,980	5,817,125	7,378,137	
Division 12.....	357	32,508	761,991	853,095	169,335	47,391	788,675	898,696	
Division 13.....	358	19,674	315,590	431,368	69,674	31,664	335,082	475,405	
Division 14.....	359	11,018	234,864	274,528	50,967	15,946	243,872	290,898	
Division 15.....	360	44,591	813,214	1,014,194	170,510	69,607	861,309	1,096,204	
Total, Alberta.....	361	1,061,584	20,624,901	26,799,766	4,945,330	1,432,293	21,372,704	28,218,421	
British Columbia—Colombie-Britannique									
Alberni—Clayoquot Reg. Dist./Dist. Reg.....	362	11,966	210,718	278,014	47,751	17,790	216,978	295,558	
Port Alberni.....	363	10,563	187,736	247,924	42,636	15,639	192,922	263,155	
Bulkley-Nechako Reg. Dist./Dist. Reg.....	364	13,746	257,071	319,874	55,775	21,237	267,346	342,018	
Capital Reg. Dist./Dist. Reg.....	365	124,292	1,878,322	2,916,705	494,392	170,972	1,952,517	3,124,019	
Victoria.....	366	106,669	1,620,480	2,509,181	426,498	145,386	1,685,058	2,680,998	
Cariboo Reg. Dist./Dist. Reg.....	367	21,321	391,365	485,365	84,121	33,892	408,447	522,702	
Central Coast Reg. Dist./Dist. Reg.....	368	850	13,166	17,263	2,782	1,572	13,814	19,583	
Central Fraser Valley Reg. Dist./Dist. Reg.....	369	47,598	839,427	1,119,377	195,280	70,236	876,256	1,209,200	
Central Kootenay Reg. Dist./Dist. Reg.....	370	19,094	308,753	422,938	70,234	29,832	321,995	462,827	
Central Okanagan Reg. Dist./Dist. Reg.....	371	36,443	521,132	810,700	135,750	54,963	549,404	893,296	
Kelowna.....	372	31,624	451,958	705,405	118,529	47,506	476,610	777,026	

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

under moins de 2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	P O T E T M E
2,831	1,430	1,959	1,833	1,601	1,325	2,104	1,553	1,265	1,574	1,316	314
2,136	1,206	1,682	1,528	1,466	1,186	2,178	1,478	1,003	1,203	1,185	315
738	520	656	611	618	510	1,086	765	468	571	440	316
1,705	878	1,284	1,192	1,024	939	1,355	981	682	955	1,124	317
1,027	641	936	915	783	612	992	663	446	593	703	318
3,998	2,011	2,753	2,390	2,123	1,666	2,496	2,010	1,487	1,598	977	319
14,260	8,894	10,399	9,969	9,695	9,951	18,899	14,490	10,208	11,733	9,058	320
11,031	7,375	8,359	8,119	7,964	8,390	16,363	12,630	8,988	10,310	7,909	321
4,318	2,547	3,269	3,054	2,746	2,404	4,300	3,262	2,260	2,376	1,822	322
2,973	1,879	2,246	2,192	1,936	1,790	3,368	2,594	1,791	1,871	1,180	323
2,626	1,631	2,122	2,101	1,943	1,650	2,865	2,078	1,560	1,899	2,150	324
1,185	860	986	1,022	927	865	1,516	1,078	811	923	899	325
3,972	2,424	3,083	2,669	2,408	1,926	3,003	1,973	1,307	1,398	839	326
1,207	875	1,068	1,056	989	851	1,502	1,045	731	787	505	327
2,288	1,234	1,552	1,372	1,203	1,008	1,497	933	637	694	486	328
15,662	9,322	10,812	10,390	9,590	9,246	16,152	13,202	9,680	10,809	8,101	329
12,323	7,933	9,025	8,705	7,971	7,841	13,995	11,380	8,342	9,217	6,941	330
2,144	1,030	1,416	1,285	1,155	981	1,638	1,154	885	1,082	897	331
2,179	1,181	1,489	1,456	1,381	1,067	1,893	1,377	1,101	1,315	1,450	332
4,672	2,510	3,051	2,892	2,443	1,977	3,239	2,173	1,425	1,577	1,224	333
8,023	3,881	4,681	4,146	3,818	3,251	5,355	3,910	2,862	3,294	2,086	334
3,315	1,895	2,127	1,953	1,716	1,546	2,835	2,151	1,679	1,933	1,146	335
4,040	2,000	2,459	2,341	2,070	1,720	2,739	1,820	1,262	1,470	1,089	336
1,377	818	1,122	1,185	1,025	894	1,608	1,064	780	897	735	337
3,677	1,476	1,807	1,522	1,504	1,229	1,942	1,400	1,018	1,066	639	338
2,982	883	646	629	506	524	837	720	657	599	238	339
82,540	45,179	55,400	51,684	47,459	42,662	73,484	55,177	39,745	45,235	35,384	340
4,264	2,489	3,081	2,989	2,793	2,529	4,197	3,523	2,594	3,204	2,513	341
3,135	1,997	2,427	2,405	2,199	2,043	3,275	2,827	2,037	2,583	1,885	342
8,796	4,881	6,012	5,978	5,709	5,487	9,198	7,202	5,287	6,062	4,829	343
4,275	2,730	3,238	3,265	3,154	3,079	5,228	4,164	3,159	3,501	2,723	344
3,391	1,404	1,772	1,758	1,606	1,451	2,318	1,569	1,137	1,360	1,077	345
884	557	781	723	704	563	872	681	497	607	640	346
3,136	1,682	2,107	2,062	1,882	1,747	2,625	2,012	1,619	1,889	1,802	347
41,831	28,858	33,857	33,616	33,065	34,685	63,057	50,072	39,608	48,120	48,788	348
36,541	26,033	30,286	30,260	29,866	31,708	58,027	46,172	36,377	43,744	44,955	349
3,325	1,689	2,359	2,183	2,051	1,773	2,766	2,179	1,542	1,837	1,644	350
10,252	5,650	7,057	6,726	6,276	5,964	10,276	7,192	5,595	6,783	5,002	351
3,676	2,365	2,863	2,788	2,700	2,738	5,113	3,430	2,701	3,368	2,515	352
1,524	1,054	1,448	1,592	1,287	1,088	1,761	1,292	1,173	1,642	1,094	353
6,514	3,572	4,771	4,437	4,234	3,794	5,985	4,421	3,187	3,914	3,179	354
51,100	32,702	37,771	36,887	36,693	38,327	68,838	53,278	42,453	53,507	44,956	355
35,377	24,513	28,261	27,974	28,247	29,981	54,363	41,542	31,845	36,910	30,967	356
7,739	3,599	3,920	3,568	3,344	3,034	4,436	3,925	3,316	4,169	6,341	357
5,474	2,495	3,328	3,128	2,635	2,311	3,566	2,656	1,900	2,504	1,667	358
2,465	1,276	1,363	1,258	1,131	890	1,487	1,244	1,087	2,351	1,394	359
12,593	5,614	6,368	5,931	5,193	4,791	7,664	6,068	4,976	6,334	4,075	360
63,288	97,522	115,995	112,836	108,603	108,434	189,046	147,314	115,971	144,283	129,001	361
3,028	1,408	1,385	1,361	1,148	987	1,998	1,814	1,734	1,946	981	362
2,656	1,198	1,199	1,187	995	842	1,769	1,605	1,542	1,754	892	363
3,997	1,633	1,867	1,487	1,273	1,196	2,392	2,184	2,024	2,054	1,130	364
15,711	13,083	15,454	15,041	14,006	13,218	24,715	18,155	14,358	15,821	11,410	365
12,873	11,046	12,996	12,708	11,941	11,431	21,436	15,541	12,265	13,328	9,821	366
6,492	2,985	3,197	2,701	2,156	1,783	3,318	3,151	3,130	3,430	1,549	367
351	177	179	150	120	99	129	120	81	111	55	368
9,407	5,750	6,701	6,023	5,232	4,703	8,213	6,820	5,978	7,026	4,383	369
4,596	2,833	2,903	2,586	2,343	1,952	3,288	2,659	2,502	2,715	1,455	370
6,616	4,833	5,810	5,761	4,870	4,221	6,655	5,039	3,853	4,292	3,013	371
5,574	4,198	5,022	5,064	4,224	3,676	5,793	4,361	3,333	3,590	2,671	372

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1982 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
British Columbia—Colombie-Britannique—(Concluded)—(Fin)								
			\$	\$	\$		\$	\$
Columbia—Shuswap Reg. Dist./Dist. Reg....	373	15,715	277,262	366,839	64,907	23,819	288,295	396,798
Comox—Strathcona Reg. Dist./Dist. Reg....	374	28,348	493,380	651,171	114,334	41,735	510,758	698,933
Cowichan Valley Reg. Dist./Dist. Reg....	375	21,082	344,886	482,656	82,268	31,615	358,508	521,208
Dewdney—Alouette Reg. Dist./Dist. Reg....	376	24,651	453,246	564,827	99,840	35,603	468,272	604,219
East Kootenay Reg. Dist./Dist. Reg....	377	23,503	495,660	601,429	114,672	33,318	510,059	634,996
Fraser—Cheam Reg. Dist./Dist. Reg....	378	22,259	345,871	488,111	80,424	34,352	363,282	534,100
Fraser—Fort George Reg. Dist./Dist. Reg....	379	37,746	789,405	926,603	174,352	53,535	814,646	971,648
Prince George.....	380	33,276	696,336	819,994	154,668	46,672	718,409	858,668
Greater Vancouver Reg. Dist./Dist. Reg....	381	585,148	10,832,410	14,661,182	2,744,621	789,175	11,209,766	15,485,843
Burnaby.....	382	68,401	1,264,544	1,614,285	292,955	89,789	1,299,797	1,703,585
Coquitlam.....	383	25,895	532,602	629,313	118,321	33,910	547,002	657,883
Delta.....	384	33,041	704,805	868,003	166,052	44,437	727,158	908,062
New Westminster.....	385	19,380	312,471	435,462	77,324	26,558	321,969	464,540
North Vancouver Nord.....	386	51,355	1,058,276	1,335,054	257,752	67,244	1,090,783	1,400,037
Port Coquitlam.....	387	16,345	340,240	392,654	71,924	21,896	349,599	410,767
Port Moody.....	388	7,204	152,827	178,235	33,780	9,421	157,029	185,571
Richmond.....	389	48,821	971,916	1,198,408	221,634	63,644	1,001,673	1,254,478
Surrey.....	390	65,335	1,197,470	1,499,847	267,222	92,599	1,239,945	1,596,807
Vancouver.....	391	220,363	3,731,122	5,564,771	1,039,134	300,544	3,886,509	5,907,159
West Vancouver Ouest.....	392	18,159	400,714	680,374	151,458	24,066	416,973	710,740
White Rock.....	393	9,365	133,660	223,244	38,780	13,102	138,517	242,867
Kitimat—Stikine Reg. Dist./Dist. Reg....	394	15,651	337,352	394,765	75,213	22,558	346,418	413,930
Kootenay Boundary Reg. Dist./Dist. Reg....	395	13,893	266,528	335,043	60,604	20,346	274,739	358,743
Trail and/et Rossland.....	396	7,819	152,513	193,393	35,790	10,789	156,562	204,815
Mount Waddington Reg. Dist./Dist. Reg....	397	6,031	135,563	155,424	30,317	8,361	138,690	161,744
Nanaimo Reg. Dist./Dist. Reg....	398	32,204	499,885	731,222	125,322	48,583	522,261	794,801
Nanaimo.....	399	21,800	364,360	501,926	87,811	32,345	379,696	540,785
North Okanagan Reg. Dist./Dist. Reg....	400	21,240	325,657	468,538	76,805	32,999	342,098	513,477
Vernon.....	401	15,994	248,358	360,494	59,819	23,832	259,922	391,368
Okanagan—								
Similkameen Reg. Dist./Dist. Reg....	402	23,978	309,571	505,259	80,618	36,499	327,019	560,645
Penticton.....	403	11,233	149,060	240,858	38,805	16,460	156,719	264,528
Peace River—Liard Reg. Dist./Dist. Reg....	404	21,351	406,246	497,256	92,458	32,655	425,561	529,584
Dawson Creek.....	405	6,928	120,847	154,400	26,616	10,959	127,949	166,375
Powell River Reg. Dist./Dist. Reg....	406	7,573	140,996	180,793	31,997	11,425	144,703	193,885
Skeena—Queen Charlotte								
Reg. Dist./Dist. Reg....	407	10,903	201,875	255,551	46,137	14,689	208,354	267,999
Prince Rupert.....	408	8,294	153,617	196,348	35,405	10,799	158,541	205,241
Squamish—Lillooet Reg. Dist./Dist. Reg....	409	6,707	126,482	154,828	27,874	10,044	131,038	164,747
Skitine Reg. Dist./Dist. Reg....	410	1,031	25,328	27,830	5,661	1,384	25,845	28,826
Sunshine Coast Reg. Dist./Dist. Reg....	411	6,437	98,966	146,092	25,253	9,784	103,054	158,978
Thompson—Nicola Reg. Dist./Dist. Reg....	412	41,511	780,155	982,940	174,766	61,282	810,566	1,050,539
Kamloops.....	413	29,604	562,031	709,335	127,797	42,152	583,518	754,514
Total, British Columbia—Colombie-Britannique..	414	1,242,272	22,106,677	29,948,596	5,414,528	1,754,255	22,930,687	31,914,846
Yukon								
Whitehorse.....	415	8,343	159,597	191,725	34,973	9,896	161,649	195,801
Total, Yukon.....	416	11,268	209,814	251,709	45,530	13,904	212,982	257,735
N.W.T.—T.N.-O.								
Baffin Region.....	417	2,963	59,460	64,656	12,543	4,180	60,705	66,897
Keewatin Region.....	418	1,279	20,372	21,703	3,544	1,881	21,136	22,865
Fort Smith Region.....	419	10,989	239,942	265,807	51,404	13,733	243,479	271,531
Yellowknife.....	420	6,196	141,577	159,070	31,688	7,138	143,010	161,411
Inuvik Region.....	421	3,247	63,609	68,055	12,546	4,363	65,245	70,296
Kitikmeot Region.....	422	1,053	19,593	20,413	3,814	1,573	20,134	21,354
Total, N.W.T.—T.N.-O.....	423	19,531	402,976	440,635	83,852	25,730	410,699	452,943
Outside Canada—Hors du Canada								
United States/Etats-Unis.....	424	12,114	231,321	335,928	78,913	17,800	240,003	344,695
Elsewhere/Ailleurs.....	425	15,529	295,009	340,198	59,904	21,372	309,333	360,820
Total, Outside Canada—Hors du Canada.....	426	27,643	526,330	676,125	138,817	39,172	549,336	705,515
Grand Total—Total global.....	427	10,465,412	176,529,794	234,551,558	38,514,970	15,220,729	183,564,787	251,805,691

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1982 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Number of Returns to-à \$2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	P O S T E T M E
3,527	2,036	2,367	2,110	1,753	1,447	2,514	2,213	1,982	2,209	1,661	373
6,041	3,425	3,936	3,551	3,095	2,614	4,486	4,021	3,614	4,491	2,461	374
4,746	2,568	2,801	2,790	2,393	2,145	3,701	2,762	2,525	3,416	1,768	375
4,885	2,767	3,140	2,862	2,517	2,362	4,281	3,566	3,430	3,898	1,895	376
4,577	2,606	2,717	2,459	2,204	1,789	3,154	2,910	2,947	4,912	3,043	377
5,053	3,032	3,518	3,195	2,721	2,466	3,997	3,426	2,630	2,759	1,555	378
8,487	3,787	4,168	3,720	3,178	2,995	5,861	5,481	5,330	6,770	3,758	379
7,160	3,213	3,628	3,266	2,862	2,668	5,197	4,718	4,632	5,932	3,396	380
75,476	59,026	66,608	62,617	58,993	56,743	109,820	85,305	70,648	79,503	64,436	381
7,247	6,413	7,193	7,159	6,695	6,792	13,432	10,418	8,715	9,446	6,279	382
3,351	2,359	2,594	2,399	2,335	2,327	4,759	3,715	3,277	4,068	2,726	383
5,106	3,062	3,425	3,173	2,810	2,661	5,091	4,225	4,279	6,000	4,605	384
2,616	1,893	2,448	2,315	2,223	2,142	4,006	3,070	2,211	2,274	1,360	385
5,938	4,645	5,316	5,002	4,654	4,656	9,029	7,108	5,866	7,568	7,462	386
2,597	1,467	1,667	1,436	1,383	1,322	2,817	2,362	2,355	2,955	1,535	387
1,047	585	644	615	583	607	1,314	1,046	956	1,212	812	388
5,733	4,359	4,946	4,392	4,331	4,390	9,095	7,303	6,361	7,589	5,145	389
12,042	7,252	8,226	7,365	6,651	6,195	11,780	9,795	8,790	9,718	4,785	390
27,109	24,150	26,707	25,422	24,368	22,966	43,767	32,627	24,954	24,905	23,569	391
1,573	1,757	2,021	1,857	1,586	1,461	2,779	2,113	1,657	2,345	4,917	392
950	956	1,253	1,335	1,236	1,089	1,746	1,321	1,047	1,166	1,003	393
3,920	1,623	1,585	1,418	1,321	1,250	2,241	1,963	2,151	3,241	1,845	394
2,832	1,624	1,639	1,667	1,396	1,235	1,844	1,918	2,116	2,910	1,165	395
1,258	774	758	851	768	687	1,015	1,072	1,217	1,677	712	396
1,301	587	564	540	461	384	669	751	904	1,482	718	397
6,618	4,289	4,911	4,579	3,880	3,266	5,519	4,544	3,947	4,378	2,652	398
4,545	2,751	3,127	2,933	2,435	2,053	3,625	3,141	2,844	3,055	1,836	399
4,749	3,037	3,552	3,181	2,682	2,273	3,741	2,912	2,577	2,599	1,696	400
2,982	2,113	2,505	2,309	1,967	1,653	2,727	2,206	1,951	2,027	1,392	401
4,229	3,330	4,156	4,038	3,399	2,777	4,429	3,249	2,577	2,699	1,616	402
1,691	1,418	1,871	1,792	1,557	1,261	2,090	1,553	1,213	1,215	799	403
5,649	2,726	3,096	2,691	2,346	2,035	3,516	2,947	2,496	3,001	2,152	404
1,954	952	1,080	951	820	732	1,259	961	786	865	599	405
1,795	956	999	875	714	632	1,138	1,024	1,227	1,461	604	406
1,794	1,082	1,088	1,182	1,023	1,047	1,721	1,453	1,440	1,792	1,067	407
1,077	760	793	852	766	793	1,335	1,130	1,091	1,387	815	408
1,747	790	917	751	680	580	1,050	970	934	1,081	544	409
184	97	89	82	54	57	113	135	191	230	152	410
1,311	864	1,020	936	744	636	1,059	916	825	932	541	411
9,484	5,092	5,403	4,759	4,106	3,768	6,610	6,063	5,430	6,850	3,717	412
5,868	3,290	3,597	3,245	2,885	2,737	4,978	4,325	3,771	4,609	2,847	413
08,603	138,046	155,770	145,113	130,808	120,660	222,172	178,471	153,581	178,009	123,022	414
983	695	734	715	696	630	1,191	1,083	955	1,315	899	415
1,781	1,073	1,057	1,060	944	849	1,560	1,448	1,250	1,734	1,148	416
1,101	430	329	278	212	176	295	278	243	413	425	417
534	231	174	138	118	95	151	146	83	126	85	418
1,920	1,140	955	896	762	726	1,330	1,323	1,274	1,935	1,472	419
624	455	457	447	401	387	772	767	786	1,103	939	420
800	477	327	336	256	256	434	333	397	469	278	421
525	189	108	79	80	65	97	80	98	116	136	422
4,880	2,467	1,893	1,727	1,428	1,318	2,307	2,160	2,095	3,059	2,396	423
3,792	1,910	1,696	1,420	1,109	896	1,528	1,126	848	1,212	2,263	424
3,728	2,282	1,886	1,263	1,309	1,179	1,707	3,293	1,725	1,419	1,581	425
7,520	4,192	3,582	2,683	2,418	2,075	3,235	4,419	2,573	2,631	3,844	426
2,46,179	1,279,170	1,403,326	1,328,352	1,232,692	1,147,649	1,962,536	1,501,319	1,138,768	1,209,800	870,938	427

TABLE 2

## ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

1982 TAXATION YEAR

		ALL RETURNS TOUTES LES DÉCLARATIONS				TAXABLE RETURNS DÉCLARATIONS IMPOSABLES		
Locality	Province	Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
Localité	Province	Nombre de déclara- tions	Revenu moyen	Revenu total	Impôt total à payer	Nombre de déclara- tions	Revenu moyen	Revenu total
			\$	\$000	\$000		\$	\$000
Abbotsford	B.C. - C.B.	19,451	16,653	323,926	50,299	12,991	22,917	297,72
Airdrie	Alta. - Alb.	7,044	19,592	138,008	24,362	5,359	24,790	132,85
Ajax	Ont.	14,400	18,681	269,015	48,221	11,017	23,398	257,78
Alma	Qué.	14,673	14,643	214,868	21,140	9,311	21,209	197,47
Amherstburg	Ont.	8,836	16,557	146,303	24,823	5,749	23,524	135,24
Amos	Qué.	8,034	15,210	122,202	12,728	5,337	21,086	112,54
Ancaster	Ont.	9,112	22,080	201,193	38,098	6,586	29,045	191,29
Anjou	Qué.	21,958	16,227	356,317	38,883	16,042	20,926	335,71
Aurora	Ont.	10,951	18,848	206,413	36,157	8,056	24,281	195,60
Aylmer	Qué.	15,671	18,465	289,372	34,032	11,611	23,777	276,07
Baie Comeau	Qué.	7,731	18,648	144,174	17,721	5,535	25,017	138,47
Bathurst	Ont.	12,594	14,271	179,737	30,155	8,752	19,620	171,71
Beaconsfield	Qué.	10,266	29,958	307,553	47,171	7,895	37,570	296,62
Beloeil	Qué.	10,815	17,017	184,043	20,661	7,418	23,324	173,02
Blainville	Qué.	14,012	14,668	205,536	21,396	9,257	20,650	191,16
Boisbriand	Qué.	7,636	14,591	111,418	11,557	5,071	20,627	104,60
Boucherville	Qué.	17,615	21,047	370,753	47,261	13,164	26,981	355,18
Bridgewater	N.S. - N.-É.	8,755	13,830	121,089	18,661	5,452	20,153	109,87
Buckingham	Qué.	8,335	15,019	125,190	12,904	5,538	20,926	115,89
Caledon	Ont.	16,137	21,086	340,269	63,879	11,820	27,230	321,86
Campbell River	B.C. - C.B.	14,764	17,850	263,552	45,354	10,326	23,916	246,96
Camrose	Alta. - Alb.	10,111	17,784	179,822	27,259	7,246	23,151	167,75
Cape Breton	N.S. - N.-É.	8,261	12,776	105,547	15,662	4,905	19,296	94,64
Chilliwack	B.C. - C.B.	26,483	15,723	416,403	62,077	17,438	21,826	380,59
Cobourg	Ont.	10,987	16,269	178,752	27,649	7,676	21,551	165,43
Collingwood	Ont.	9,054	14,136	127,988	17,886	6,033	19,153	115,55
Côte-Saint-Luc	Qué.	13,611	24,407	332,210	42,199	10,613	29,619	314,35
Courtenay	B.C. - C.B.	10,372	15,974	165,683	25,919	6,918	22,176	153,42
Cowansville	Qué.	7,280	14,023	102,089	9,910	4,821	19,269	92,89
Cowichan Valley								
Subd. A.	B.C. - C.B.	7,311	16,155	118,114	17,893	4,952	22,078	109,33
Cranbrook	B.C. - C.B.	13,121	18,249	239,447	40,483	9,222	24,421	225,21
Dauphin	Man.	7,506	12,930	97,058	12,965	4,060	20,193	81,98
Dollard des Ormeaux	Qué.	21,939	20,947	459,558	57,444	16,596	26,561	440,81
Dryden	Ont.	6,790	17,375	117,983	20,062	4,894	22,812	111,64
Duncan	B.C. - C.B.	13,283	16,834	223,612	35,767	8,887	23,288	206,96
Dundas	Ont.	15,152	19,986	302,831	54,323	10,884	26,197	285,13
Dunnville	Ont.	7,397	14,002	103,576	15,019	4,580	20,534	94,04
East Hants	N.S. - N.-É.	11,192	12,554	140,513	20,396	6,775	18,750	127,03
Elliot Lake	Ont.	10,920	20,714	226,202	46,357	7,687	28,430	218,54
Essa	Ont.	7,707	15,021	115,769	17,579	5,321	20,503	109,10
Flamorough	Ont.	10,234	17,778	181,946	30,119	7,145	23,863	170,50
Fort Erie	Ont.	15,475	14,579	225,622	30,558	9,689	20,516	198,78
Fort McMurray	Alta. - Alb.	19,067	26,748	510,015	114,238	15,489	32,220	499,06
Fort Saskatchewan	Alta. - Alb.	8,514	21,791	185,534	34,556	6,622	27,069	179,25
Fort St. John	B.C. - C.B.	10,941	17,188	188,060	34,380	7,474	23,787	177,78
Gaspé	Qué.	8,963	12,931	115,906	11,236	5,648	18,530	104,66
Georgina	Ont.	11,548	14,215	164,161	24,183	7,501	19,920	149,42
Goderich	Ont.	6,979	15,421	107,627	16,011	4,420	22,099	97,68
Grande Prairie	Alta. - Alb.	16,827	18,911	318,220	53,251	12,478	24,122	301,00
Greenfield Park	Qué.	10,851	16,143	175,178	18,776	7,659	21,527	164,87
Grimsby	Ont.	10,383	17,663	183,395	31,124	7,174	23,955	171,85
Haldimand	Ont.	7,771	15,827	122,996	19,543	5,113	22,350	114,27
Halifax-Subd. C.	N.S. - N.-É.	18,387	15,086	277,388	46,074	12,595	20,812	262,13
Halifax - Subd. D.	N.S. - N.-É.	13,248	15,373	203,662	34,294	9,262	20,723	191,94
Halton Hills	Ont.	17,608	18,596	327,441	58,709	12,741	24,317	309,82
Hauterive	Qué.	7,759	16,292	126,414	14,326	5,299	22,563	119,56
Hawkesbury	Ont.	7,376	13,940	102,822	15,585	4,467	21,023	93,91
Hinton	Alta. - Alb.	6,997	19,023	133,107	24,094	4,955	25,564	126,67
Huntsville	Ont.	8,281	13,378	110,791	15,004	5,002	19,590	97,99
Iberville	Qué.	8,417	13,770	115,905	10,814	5,600	18,773	105,13
Ingersoll	Ont.	7,036	14,113	99,302	14,211	4,515	20,032	90,44
Kapuskasing	Ont.	7,846	17,483	137,172	24,420	5,286	24,493	129,47
Kenora	Ont.	8,977	16,721	150,112	24,328	6,271	22,379	140,34
King	Ont.	9,548	23,470	224,099	43,867	6,914	30,694	212,25
Kings - Subd. A.	N.S. - N.-É.	8,287	12,575	104,215	14,274	4,855	19,108	92,77
Kirkland Lake	Ont.	7,785	14,216	110,674	17,310	4,734	21,351	101,08
Kitimat	B.C. - C.B.	7,365	22,400	164,977	33,169	5,624	28,604	160,87
La Baie	Qué.	11,436	14,419	164,906	16,326	7,089	21,662	153,56
La Tuque	Qué.	8,292	14,329	118,820	11,717	5,173	20,973	108,49
Lauzon	Qué.	7,950	15,266	121,365	12,405	5,385	20,854	112,30
Leamington	Ont.	12,176	15,270	185,932	27,918	8,191	20,735	169,84
Leduc	Alta. - Alb.	8,666	20,617	178,673	31,863	6,646	25,720	170,93

Note: Additional selected localities are shown above which are not tabulated in Table 1 of Part 2. These were tabulated from our master file and no sample was used. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities shown in Table 1.



## AUTRES LOCALITÉS NON COMPRISES DANS LES AUTRES TABLEAUX

ANNÉE D'IMPOSITION 1982

		ALL RETURNS				TAXABLE RETURNS		
		TOUTES LES DÉCLARATIONS				DÉCLARATIONS IMPOSABLES		
Locality	Province	Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
Localité	Province	Nombre de déclarations	Revenu moyen	Revenu total	Impôt total à payer	Nombre de déclarations	Revenu moyen	Revenu total
			\$	\$000	\$000		\$	\$000
Lincoln	Ont.	8,319	16,266	135,319	20,707	5,335	23,147	123,492
Lindsay	Ont.	11,720	14,333	167,985	22,944	7,617	19,855	151,236
Lloydminster	Alta. - Alb.	7,979	20,091	160,313	26,844	6,040	25,082	151,497
Loretteville	Qué.	8,828	16,032	141,531	14,962	5,984	22,147	132,533
Maple Bridge	B.C. - C.B.	19,700	17,585	346,436	57,869	14,111	23,077	325,646
Mascouche	Qué.	11,724	14,654	171,812	17,993	7,727	20,873	161,287
Matane	Qué.	8,291	13,239	109,768	10,484	5,192	19,130	99,328
Matsqui	B.C. - C.B.	12,462	16,521	205,896	29,909	8,057	23,117	186,258
Midland	Ont.	9,258	14,473	133,999	19,379	6,171	19,854	122,524
Milton	Ont.	19,145	19,481	372,976	68,743	14,132	25,152	355,460
Mirabel	Qué.	13,262	13,965	185,208	18,123	8,662	19,609	169,858
Mission	B.C. - C.B.	11,322	15,571	176,296	27,943	7,228	22,382	161,784
Mont-Royal	Qué.	9,347	35,132	328,386	52,060	7,528	41,997	316,157
Mount Pearl	Nfld. - T.-N.	9,943	15,399	153,120	26,198	7,912	18,875	149,343
Napanee	Ont.	6,832	14,505	99,103	14,409	4,386	20,549	90,131
Nelson	B.C. - C.B.	8,909	16,467	146,706	22,264	6,177	21,988	135,825
Newcastle	Ont.	18,644	16,386	305,509	49,285	12,737	22,399	285,304
Newmarket	Ont.	20,729	18,369	380,785	66,745	15,307	23,603	361,295
Nickel Centre	Ont.	7,598	14,274	108,459	16,139	4,799	20,898	100,291
Orangeville	Ont.	11,744	16,848	197,867	32,979	8,186	22,594	184,961
Oromocto	N.B. - N.-B.	7,577	14,080	106,690	16,093	5,767	18,034	104,007
Osgoode	Ont.	9,129	20,033	182,886	33,025	6,738	25,746	173,477
Outremont	Qué.	10,408	26,575	276,593	40,324	7,940	33,238	263,912
Parry Sound	Ont.	6,781	13,451	91,215	12,570	4,085	19,806	80,911
Pelham	Ont.	7,058	19,574	138,158	24,211	4,888	26,538	129,718
Perth	Ont.	7,123	14,269	101,640	14,366	4,756	19,401	92,272
Petawawa	Ont.	7,311	15,349	112,221	17,092	5,266	20,399	107,425
Pierrefonds	Qué.	21,916	18,291	400,871	46,916	16,123	23,657	381,436
Pointe-aux-Trembles	Qué.	21,127	14,921	315,255	32,612	14,729	20,076	295,713
Port Hope	Ont.	7,856	15,794	124,083	18,446	5,302	21,608	114,567
Powell River	B.C. - C.B.	10,430	17,341	180,872	30,155	7,015	24,145	169,384
Quesnel	B.C. - C.B.	12,611	16,273	205,228	34,399	8,001	24,024	192,220
Renfrew	Ont.	7,639	13,784	105,301	14,761	4,947	19,289	95,423
Salmon Arm	B.C. - C.B.	7,968	15,223	121,297	18,147	5,063	21,731	110,028
Selkirk	Man.	8,507	14,220	120,974	19,167	5,211	20,784	108,307
Sidney	B.C. - C.B.	9,545	18,776	179,225	28,137	6,904	24,063	166,132
Sillery	Qué.	6,839	25,543	174,693	24,777	4,882	33,558	163,834
Simcoe	Ont.	13,574	15,356	208,446	32,653	8,901	21,553	191,846
Smiths Falls	Ont.	9,693	14,379	139,379	20,011	6,552	19,462	127,520
Spruce Grove	Alta. - Alb.	9,700	20,075	194,729	35,250	7,284	25,703	187,224
St. Albert	Alta. - Alb.	21,312	22,537	480,325	88,915	16,669	27,677	461,351
St-Augustin-de-Desmaures	Qué.	7,475	14,576	108,959	10,866	5,065	20,324	102,942
St-Bruno-de-Montarville	Qué.	12,881	21,661	279,021	36,476	9,531	28,127	268,079
St-Eustache	Qué.	17,945	15,092	270,826	28,643	12,143	20,926	254,116
St-Georges	Qué.	6,999	13,901	97,297	9,258	4,573	19,504	89,192
St-Lambert	Qué.	12,532	24,368	305,391	41,657	9,694	30,057	291,374
St-Louis-de-Terrebonne	Qué.	9,065	15,602	141,434	15,386	6,341	21,242	134,700
Ste-Julie	Qué.	7,373	19,364	142,777	17,450	5,426	25,362	137,615
Strathroy	Ont.	7,267	14,690	106,756	15,300	4,959	19,857	98,475
Strathcona County								
No. 20	Alta. - Alb.	26,792	22,927	614,270	114,484	20,586	28,611	588,997
Summerside	P.E.I. - Î.P.-É.	7,365	13,208	97,277	13,566	5,434	17,016	92,470
Terrace	B.C. - C.B.	10,321	17,579	181,435	30,947	7,352	23,427	172,236
Terrebonne	Qué.	7,171	14,374	103,076	10,490	4,727	20,266	95,801
Thompson	Man.	8,021	18,521	148,560	28,439	5,841	24,407	142,565
Tillsonburg	Ont.	8,761	14,737	129,114	18,895	5,914	19,814	117,183
Tracy	Qué.	7,588	16,277	123,517	13,347	5,035	22,970	115,654
Trenton	Ont.	15,780	14,979	236,374	35,123	10,719	20,514	219,890
Val d'Or	Qué.	13,792	15,291	210,895	22,613	9,271	21,127	195,872
Vaughan	Ont.	17,345	21,919	380,193	73,521	13,054	27,760	362,391
Victoriaville	Qué.	16,060	13,355	214,491	19,454	10,244	18,692	191,487
Wallaceburg	Ont.	9,230	14,384	132,770	20,300	6,040	20,349	122,914
Westmount	Qué.	9,374	39,713	372,272	58,262	7,450	47,658	355,058
Wetaskiwin	Alta. - Alb.	7,570	16,554	125,320	18,787	5,238	22,134	115,938
Whitchurch-Stouffville	Ont.	7,705	19,159	147,626	26,071	5,500	25,161	138,390
Williams Lake	B.C. - C.B.	10,790	17,291	186,574	31,056	7,569	23,273	176,155
Wilmot	Ont.	6,845	15,936	109,085	15,765	4,596	21,670	99,598
Woolwich	Ont.	8,829	17,195	151,818	22,697	6,048	23,183	140,213
Yarmouth	N.S. - N.-É.	7,104	13,107	93,113	14,554	4,197	19,631	82,394

Remarque: On trouvera ci-dessus certaines localités qui ne sont pas comprises dans le tableau 1 de la Partie 2. Elles ont été tirées de notre dossier général et on n'a pas utilisé d'échantillon. On peut obtenir, sur demande, des données semblables concernant certaines autres localités, mais elles ne comprennent pas les localités à l'intérieur des limites des villes indiquées au Tableau 1.





**Part 3**

Description of Tables

Historical Statistics

Miscellaneous Statistics

**Description of Tables  
in Part 3**

**Partie 3**

Description des tableaux

Statistiques historiques

Statistiques diverses

**Description des tableaux  
de la Partie 3**





*Description of Tables in Part 3*

**HISTORICAL TABLES**

For historical tables 3 through 6, the totals include records with age unstated and the group "Males and Females" includes records with sex unstated.

**TABLE 1 — YEARLY RECORD OF RETURNS FILED**

This table summarizes data from earlier taxation statistics reports concerning number of returns filed, income and tax reported.

**TABLE 2 — YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME**

This table summarizes data from earlier taxation statistics reports concerning the distribution of taxable returns by income classes.

**TABLE 3 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1981 TO 1982**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for two successive years. The table analyzes these individuals by sex and age in 1981 and measures the increases and decreases in average income in 1982.

**TABLE 4 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1978 TO 1982**

This table analyzes the group of identical individuals whose records are on our taxfiler master computer file for five successive years, distributed by sex and age in 1978.

**TABLE 5 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1981 TO 1982**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for two successive years. The table compares the 1982 and 1981 income distributions of these individuals.

**TABLE 6 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1978 TO 1982**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for five successive years. The table compares the 1982 and 1978 income distributions of these individuals. The summary below the table compares average incomes of the group for each of the five years covered.

*Description des tableaux de la partie 3*

**TABLEAUX HISTORIQUES**

Pour les tableaux historiques 3 jusqu'à 6, les totaux comprennent les personnes dont l'âge n'est pas précisé et le groupe «Hommes et Femmes» comprend les personnes dont le sexe n'est pas précisé.

**TABLEAU 1 — RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES**

Ce tableau présente une récapitulation de données tirées d'éditions antérieures de Statistiques Fiscales au sujet du nombre de déclarations produites, des montants de revenus et d'impôt déclarés.

**TABLEAU 2 — RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES SELON LE REVENU**

Ce tableau présente une récapitulation de données tirées d'éditions antérieures de Statistiques Fiscales au sujet de la répartition des déclarations imposables selon la catégorie de revenu.

**TABLEAU 3 — CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1981 À 1982**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure à notre fichier informatique comprenant tous les contribuables pour 2 années consécutives. Le tableau analyse ces particuliers selon le sexe et l'âge en 1981 et mesure les augmentations et les diminutions du revenu moyen en 1982.

**TABLEAU 4 — CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1978 À 1982**

Ce tableau étudie le groupe de particuliers identiques dont le relevé figure à notre fichier informatique comprenant tous les contribuables pour 5 années consécutives, répartis selon le sexe et l'âge en 1978.

**TABLEAU 5 — CHANGEMENT DE REVENU SELON LE SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1981 À 1982**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure dans notre fichier informatique comprenant tous les contribuables pendant 2 années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1982 et en 1981.

**TABLEAU 6 — CHANGEMENT DE REVENU SELON LE SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1978 À 1982**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure dans notre fichier informatique comprenant tous les contribuables pendant cinq années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1982 et en 1978. Le relevé figurant sous le tableau compare le revenu moyen du groupe pour chacune des cinq années étudiées.

## MISCELLANEOUS STATISTICS

**TABLE 1 — ANNUAL COLLECTIONS AND COSTS OF ADMINISTRATION 1950-1983**

This table shows the annual Revenue Canada, Taxation collections net of refunds, and the cost of collecting the annual revenues. Collections of income tax from individuals and corporations are made under the Income Tax Act enacted in 1948 which was revised and re-enacted effective for the 1953 and subsequent taxation years. In years prior to the inception of the Income Tax Act, authority was provided for the collection of these taxes under the Income War Tax Act enacted in 1917. Estate taxes were collected under the Estate Tax Act enacted in 1958. Succession duties were collected under the Dominion Succession Duty Act enacted in 1941.

Collections of individual and corporation income tax include Old Age Security Tax for 1952 and subsequent fiscal years. Amounts of individual and corporation income tax collected on behalf of the provincial governments are included in 1962 and subsequent fiscal years. Canada Pension Plan Contributions are included with individual income taxes collected in 1966 and subsequent fiscal years and Unemployment Insurance Premiums beginning 1972.

The following notes describe briefly the items under the various column headings:

**Individual Income Tax** — Under Section 2 of the Income Tax Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 117 of the Act. The collections under this heading include amounts deducted at the source or remitted by employers and direct payments of instalments, balances of tax, arrears, etc., by individuals.

The tax collected from individuals in a given fiscal year exceeds the assessed tax payable shown in Part 1 of this book. This is partly due to the differing time periods covered. A fiscal year includes a mixture of more than one taxation year. Collection figures also include revenue from sources not reflected in the Part 1 analysis of tax payable, principally re-assessments of tax subsequent to the initial assessment, tax deductions at the source not claimed on tax returns and assessments of tax on returns processed after the statistical close-off date.

**Corporation Income Tax** — This is levied under Section 2 of the Act at rates set forth in Section 123. Under Section 196 of the Act, corporations had an election of paying a tax of 15% on their undistributed income. Section 196 of the Act was repealed in 1977. Collections of this tax are reported under the heading of Corporation Income Tax.

**Excess Profits & Special Taxes** — Under this heading appear collections under the Excess Profits Tax Act enacted during World War II. The figures from 1941 to 1952 inclusive relate

## STATISTIQUES DIVERSES

**TABEAU 1 — RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION (1950-1983)**

Ce tableau indique les sommes nettes perçues chaque année par le ministère Revenu Canada, Impôt, une fois les remboursements déduits; il indique aussi les frais de perception des revenus annuels. L'impôt sur le revenu des particuliers et des corporations est perçu en vertu de la Loi de l'impôt sur le revenu édictée en 1948 qui a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Au cours des années qui ont précédé l'entrée en vigueur de la Loi de l'impôt sur le revenu, ces impôts étaient perçus en vertu de la Loi de l'impôt de guerre sur le revenu édictée en 1917. Les impôts sur les successions étaient perçus en vertu de la Loi de l'impôt sur les biens transmis par décès, édictée en 1958. Les droits successoraux étaient perçus en vertu de la Loi fédérale sur les droits successoraux, édictée en 1941.

Les impôts perçus sur le revenu des particuliers et des corporations comprennent l'impôt de la sécurité de la vieillesse pour les années financières 1952 et suivantes. Les montants de l'impôt perçu sur le revenu des particuliers et des corporations pour le compte des gouvernements provinciaux sont inclus dans les années financières 1962 et suivantes. Les cotisations au Régime de pensions du Canada sont réunies aux impôts sur le revenu des particuliers perçus à l'égard des années financières 1966 et suivantes ainsi qu'aux primes d'assurance-chômage à partir de 1972.

Les remarques suivantes donnent un bref exposé des postes qui figurent sous les titres des différentes colonnes:

**Impôt sur le revenu des particuliers** — En vertu de l'article 2 de la Loi de l'impôt sur le revenu, un impôt est prélevé sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est établi selon les taux énoncés à l'article 117 de la loi. Les recouvrements figurant à ce poste comprennent les montants déduits à la source ou remis par les employeurs et les versements, soldes d'impôt, arriérés, etc., payés directement par des particuliers.

L'impôt perçu des particuliers au cours d'un exercice financier donné dépasse les cotisations d'impôt exigible figurant dans la Partie 1 de cet ouvrage. Cela est attribuable en partie au fait que des périodes différentes sont visées. L'exercice financier couvre plus d'une année d'imposition. Les chiffres des rentrées comprennent également des recettes provenant de sources non indiquées dans l'analyse de l'impôt exigible, à la Partie 1, principalement les nouvelles cotisations d'impôt établies après la cotisation initiale, les retenues d'impôt à la source non indiquées dans les déclarations d'impôt et les cotisations d'impôt relatives aux déclarations traitées après la date limite du rassemblement des données statistiques.

**Impôt sur le revenu des corporations** — Cet impôt est prélevé en vertu de l'article 2 de la Loi, aux taux énoncés à l'article 123. En vertu de l'article 196 de la Loi, une corporation peut choisir de payer un impôt de 15 % sur son revenu non distribué. L'article 196 de la Loi a été abrogé en 1977. Les recouvrements au titre de cet impôt sont déclarés à la rubrique de l'impôt sur le revenu des corporations.

**Impôt sur les surplus de bénéfices et impôts spéciaux** — À ce poste figurent les recouvrements effectués en vertu de la Loi de taxation sur les surplus de bénéfices édictée pendant la seconde



solely to this Act. Beginning 1967 the Special 5% Refundable Tax payable by corporations and certain trusts is recorded here. Beginning 1981 the Petroleum and Gas Revenue Taxes are recorded here. The Petroleum and Gas Revenue Tax Act imposes an 8% tax on production revenue and resource royalties related to petroleum and gas operations. The tax rates imposed in 1982 are 16% from January 1 to May 31 and 14.67% from June 1 to December 31 on production revenue and, production and resource royalties related to petroleum and gas operations. These taxes are not income taxes, profit taxes or surtaxes. They are levied under a new Act of Parliament. The federal agency charged with the administration of this legislation is Revenue Canada, Taxation.

**Non-Resident Tax**—Under Section 212 of the Act a tax is withheld on payments to non-residents in respect of interest, dividends, rents, royalties, management fees and certain other types of income from Canada. The general rate is 25%, but a rate of 20% applies to dividends from corporations with a degree of Canadian ownership.

**Miscellaneous Tax Revenue**—Prior to the 1984 edition, this column was entitled "Succession Duties and Estate Tax". It has been changed to read "Miscellaneous Tax Revenue" as the data also contains taxes levied on non-resident insurance companies, T3 Returns relating to trust income and any other miscellaneous taxes.

**Total Annual Cost**—The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

**TABLE 1A — ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS**

This table shows the estimated allocation of collections shown in Table 1 under the headings "Individual Income Tax" and "Corporation Income Tax" as between Federal Income Tax, Provincial Income Tax, Old Age Security Tax, Canada Pension Plan Contributions and Unemployment Insurance Premiums. The remaining revenues, Non-Resident Tax and Estate Tax, are not subject to allocation in this manner. Historically, this allocation goes back to the 1952 fiscal year when the Old Age Security Tax began to be collected. Following are brief notes concerning the items shown in this table:

**Federal Income Tax**—This represents the federal portion of individual and corporation income taxes.

**Provincial Income Tax**—This is the provincial income tax collected on behalf of those provinces which have agreements with the federal government under the Federal-Provincial Fiscal

guerre mondiale. Les chiffres des années 1941 à 1952 inclusivement se rapportent seulement à cette dernière loi précitée. À compter de 1967, l'impôt spécial remboursable de 5 % que doivent payer les corporations et certaines fiducies est compris dans ce poste. À compter de 1981, les impôts sur les revenus pétroliers sont compris dans ce poste. La Loi sur les revenus pétroliers prévoit un impôt de 8 % sur les revenus de production et les redevances pétrolières liés aux exploitations de pétrole et de gaz. En 1982, les taux d'imposition sur les revenus de production ainsi que les redevances pétrolières et de production sont de 16 % pour la période du 1<sup>er</sup> janvier au 31 mai et de 14.67 % pour la période du 1<sup>er</sup> juin au 31 décembre. Il ne s'agit ni d'impôt sur le revenu, ni d'impôt sur les bénéfices, ni de surtaxe. Cet impôt est prélevé en vertu d'une loi nouvellement adoptée par le Parlement. Revenu Canada, Impôt est l'organisme fédéral chargé d'appliquer cette législation.

**Impôt de non-résidents**—En vertu de l'article 212 de la loi, un impôt est retenu sur les paiements faits aux non-résidents sous forme d'intérêts, dividendes, loyers, redevances, honoraires de gestion, ainsi que sur certains autres genres de revenus de provenance canadienne. Le taux général est de 25 %, mais un taux de 20 % s'applique aux dividendes provenant de corporations qui sont possédées dans une mesure quelconque par des Canadiens.

**Recettes fiscales diverses**—Avant l'édition de 1984, cette colonne s'intitulait «Droits successoraux et impôt sur les successions». Ce titre a été remplacé par «Recettes fiscales diverses» car cette colonne contient également l'impôt perçu sur les compagnies d'assurances non-résidentes, les déclarations T3 se rapportant au revenu de fiducie ainsi que toute autre recette fiscale diverse.

**Frais annuels totaux**—Le tableau donne aussi les frais annuels de perception qui comprennent notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc., mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.

**TABEAU 1A — RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS**

Dans ce tableau, les recouvrements qui figurent au Tableau 1 sous les postes «Impôt sur le revenu des particuliers» et «Impôt sur le revenu des corporations» sont répartis de façon estimative entre l'impôt fédéral sur le revenu, l'impôt provincial sur le revenu, l'impôt de la sécurité de la vieillesse, les cotisations au Régime de pensions du Canada et les primes d'assurance-chômage. Les autres recettes, c'est-à-dire l'impôt des non-résidents et l'impôt sur les biens transmis par décès, ne sont pas ainsi assujettis à la répartition. Historiquement, cette répartition remonte à l'année financière 1952 alors que l'impôt de la sécurité de la vieillesse a commencé à être perçu. Voici quelques remarques concernant les postes figurant dans ce tableau:

**Impôt fédéral sur le revenu**—Ceci représente la tranche fédérale de l'impôt sur le revenu des particuliers et des corporations.

**Impôt provincial sur le revenu**—Il s'agit de l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral en vertu de la

Arrangements Act. The province of Quebec is not included since it collects its own income tax from both individuals and corporations, and the province of Ontario collects its own income tax from corporations.

The rates of provincial income tax for individuals for the 1982 taxation year were 59% of taxable income for Newfoundland, 52.5% for Prince Edward Island, 56.5% for Nova Scotia, 55.5% for New Brunswick, 48% for Ontario, 54% for Manitoba, 51% for Saskatchewan, 38.5% for Alberta, 44% for British Columbia, 43% for the Northwest Territories, and 43% for Yukon.

For corporations the rates were 16% of taxable income for Newfoundland, 10% for Prince Edward Island, 15% for Nova Scotia, 14% for New Brunswick, 15% for Manitoba, 14% for Saskatchewan, 11% for Alberta, 16% for British Columbia, 10% for Yukon Territory and Northwest Territories.

**Old Age Security**—This represents Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)(a) of the Old Age Security Act. Section 25 of the said Act was repealed in 1975 and the following was substituted therefore: All benefits payable under this Act shall be paid out of the Consolidated Revenue Fund.

**Canada Pension Plan Contributions**—These contributions are collected from employees, employers and self-employed persons. Earnings in 1982 above \$1,600 up to a ceiling of \$16,500 a year, were subject to contributions. The rate is 1.8% of annual earnings for employees, with an equivalent matching contribution from the employer; for self-employed persons, 3.6% of annual earnings. Self-employed persons who earn less than \$1,600 in a year are exempted from coverage.

**Unemployment Insurance Premiums**—These are collected from employees and employers and remitted by the employer.

Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces. La province de Québec n'est pas incluse puisqu'elle perçoit son propre impôt sur le revenu des particuliers et des corporations; la province d'Ontario perçoit son propre impôt sur le revenu des corporations.

Les taux de l'impôt provincial sur le revenu des particuliers pour l'année d'imposition 1982 étaient 59 % du revenu imposable pour Terre-Neuve, 52,5 % pour l'Île-du-Prince-Édouard, 56,5 % pour la Nouvelle-Écosse, 55,5 % pour le Nouveau-Brunswick, 48 % pour l'Ontario, 54 % pour le Manitoba, 51 % pour la Saskatchewan, 38,5 % pour l'Alberta, 44 % pour la Colombie-Britannique, 43 % pour les Territoires du Nord-Ouest, et 43 % pour le Yukon.

Dans le cas des corporations, les taux étaient 16 % du revenu imposable pour Terre-Neuve, 10 % pour l'Île-du-Prince-Édouard, 15 % pour la Nouvelle-Écosse, 14 % pour le Nouveau-Brunswick, 15 % pour le Manitoba, 14 % pour la Saskatchewan, 11 % pour l'Alberta, 16 % pour la Colombie-Britannique, 10 % pour le Yukon et les Territoires du Nord-Ouest.

**Sécurité de la vieillesse**—Ceci représente les recettes fiscales et, à compter du 1er janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse. L'article 25 de ladite loi a été abrogé en 1975 et a été remplacé par: Les prestations payables en vertu de la présente loi sont payées sur le Fonds du revenu consolidé.

**Cotisations pour le Régime de pensions du Canada**—Ces cotisations sont perçues des employés, des employeurs et des personnes établies à leur propre compte. En 1982, les gains supérieurs à 1 600 \$ mais n'excédant pas 16 500 \$ par année étaient assujettis aux cotisations. Le taux est de 1.8 % des gains annuels de l'employé, une cotisation égale étant versée par l'employeur; dans le cas des personnes établies à leur propre compte, le taux est de 3.6 % de leurs gains annuels. Les personnes établies à leur propre compte qui gagnent moins de 1 600 \$ dans une année ne participent pas au Régime pour cette année-là.

**Les contributions au plan d'assurance-chômage**—Elles sont perçues des employeurs et des employés et sont remises par l'employeur.

**TABLE 2 — MISCELLANEOUS ITEMS FROM 1982  
INDIVIDUAL RETURNS**

This table shows miscellaneous items derived from all returns. For each item, the number of all returns which had the item and, if possible, the dollar amount involved are indicated. The total of returns analyzed here varies slightly from the total of returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date. For the 1983 edition, this table was derived from a statistical sample of all returns.

**TABLEAU 2 — DÉTAILS DIVERS TIRÉS DES  
DÉCLARATIONS DE PARTICULIERS  
POUR 1982**

Ce tableau indique différentes caractéristiques prélevées de toutes les déclarations. Pour chacune de ces caractéristiques, on indique le nombre de déclarations faisant état de la caractéristique en question et, si possible, le montant en dollar s'y rapportant. Le total des déclarations analysées ici et le total des déclarations analysées dans la Partie 1 du présent rapport, varient légèrement. Il s'agit ici d'une analyse complète alors que les chiffres indiqués dans la Partie 1 résultent d'un échantillon statistique de toutes les déclarations vérifiées jusqu'à la même date. Pour l'édition de 1983, ce tableau découlait d'un échantillon statistique de toutes les déclarations.



**Historical Tables  
of  
Individual Statistics**

**Tableaux historiques  
des statistiques  
concernant les particuliers**



YEARLY RECORD OF RETURNS FILED  
RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES

TAXATION YEARS 1950-1982 — ANNÉES D'IMPOSITION 1950-1982

Taxation Year	TAXABLE RETURNS — DÉCLARATIONS IMPOSABLES					Total Number of Non-Taxable Returns	Total Number of Returns Filed	Total Income All Returns
	Number of Returns	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax			
<i>Année d'imposition</i>	<i>Nombre de déclarations</i>	<i>Revenu total</i>	<i>Total, exemptions et déductions</i>	<i>Revenu imposable</i>	<i>Impôt total</i>	<i>Nombre de déclarations non- imposables produites</i>	<i>Nombre total des déclarations produites</i>	<i>Revenu total, toutes les déclarations</i>
		(\$000)	(\$000)	(\$000)	(\$000)			(\$000)
1950	2,374,240	7,032,803	4,065,932	2,966,871	574,936	1,491,920	3,866,160	9,069,695
1951	2,777,950	8,747,550	4,880,014	3,867,536	812,067	1,324,220	4,102,170	10,468,916
1952	3,125,100	10,274,033	5,572,695	4,701,338	1,071,783	1,270,610	4,395,710	11,867,499
1953	3,389,530	11,466,721	6,069,615	5,397,106	1,147,262	1,292,890	4,682,420	13,064,910
1954	3,410,160	11,706,905	6,171,164	5,535,741	1,097,392	1,393,250	4,803,410	13,379,063
1955	3,558,650	12,581,598	6,476,665	6,104,933	1,148,755	1,365,050	4,923,700	14,198,659
1956	3,908,176	14,355,717	7,125,349	7,230,368	1,290,843	1,282,575	5,190,751	15,890,706
1957	4,076,465	15,628,579	7,722,520	7,906,059	1,415,115	1,402,506	5,478,971	17,312,314
1958	4,048,252	16,225,364	8,081,658	8,143,706	1,383,326	1,482,244	5,530,496	18,249,280
1959	4,242,490	17,448,289	8,494,140	8,954,149	1,580,041	1,445,035	5,687,525	19,364,402
1960	4,389,766	18,578,218	8,851,287	9,726,931	1,783,598	1,460,845	5,850,611	20,484,321
1961	4,507,767	19,601,582	9,178,564	10,423,018	1,910,278	1,456,616	5,964,383	21,479,544
1962	4,681,227	20,764,226	9,656,381	11,107,845	2,021,762	1,456,000	6,137,227	22,713,288
1963	4,927,373	22,421,607	10,201,310	12,220,297	2,243,042	1,423,570	6,350,943	24,275,109
1964	5,301,219	25,173,953	11,002,136	14,171,817	2,719,201	1,418,373	6,719,592	26,977,875
1965	5,728,942	28,341,841	11,865,142	16,483,799 <sup>(1)</sup>	2,879,342	1,434,218	7,163,160	30,048,845
1966	6,276,579	32,596,843	13,210,497	19,414,589 <sup>(1)</sup>	3,366,081	1,456,546	7,733,125	34,249,146
1967	6,655,683	36,241,861	13,881,572	22,381,581 <sup>(1)</sup>	4,190,467	1,478,012	8,133,695	37,837,213
1968	6,966,914	40,161,472	14,451,814	25,728,508 <sup>(1)</sup>	5,061,944	1,528,270	8,495,184	41,779,617
1969	7,363,963	44,911,412	15,141,584	29,787,596 <sup>(1)</sup>	6,536,670	1,518,103	8,882,066	46,467,273
1970	7,641,731	49,266,158	15,675,022	33,599,746 <sup>(1)</sup>	7,520,593	1,541,676	9,183,407	50,825,409
1971	7,372,571	53,356,187	15,521,230	37,839,735 <sup>(1)</sup>	8,386,495	2,160,721	9,533,292	56,015,531
1972	8,081,015	62,903,008	23,776,459	39,133,153 <sup>(1)</sup>	9,859,053	2,300,990	10,382,005	66,248,558
1973	8,494,519	73,601,247	26,499,830	47,131,452 <sup>(1)</sup>	11,390,987	2,509,343	11,003,862	77,751,806
1974	8,930,232	89,639,654	31,657,310	58,000,887 <sup>(1)</sup>	13,768,733	2,671,938	11,602,170	94,785,130
1975	8,491,745	101,683,693	34,351,612	67,348,749 <sup>(1)</sup>	15,569,404	3,510,655	12,002,400	110,703,745
1976	8,806,731	117,297,437	39,915,222	77,395,179 <sup>(1)</sup>	17,772,650	3,535,981	12,342,712	127,295,136
1977	8,764,718	127,725,229	43,421,526	84,309,601 <sup>(1)</sup>	19,048,916	3,821,173	12,585,891	139,879,460
1978	8,813,289	140,839,986	46,902,161	93,944,189 <sup>(1)</sup>	20,310,849	5,507,024	14,320,313	157,013,108
1979	9,465,786	161,964,289	55,450,392	106,514,290 <sup>(1)</sup>	23,844,253	5,216,369	14,682,155	177,340,926
1980	9,906,842	187,197,763	62,916,964	124,282,657 <sup>(1)</sup>	29,112,200	4,858,036	14,764,878	202,512,826
1981	10,430,624	217,440,320	71,941,095	145,499,232 <sup>(1)</sup>	34,702,765	4,748,517	15,179,141	233,993,680
1982	10,428,026	238,280,441	77,874,753	158,272,282 <sup>(1)</sup>	38,680,627	4,792,837	15,220,863	256,089,424

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances.

Note: See page 263 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt (à l'égard de paiements forfaitaires), mais le revenu imposable est indiqué comme étant néant dans de tels cas.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## HISTORICAL TABLE 2

## YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME

TAXATION YEARS 1950-1982

Taxation Year <i>Année d'imposition</i>	INCOME CLASS BASED ON TOTAL INCOME <i>CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL</i>				
	Under <i>Moins de</i> \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000
1950	2,205,540	125,420	23,390	9,410	4,090
1951	2,549,930	176,890	28,280	10,070	4,520
1952	2,835,160	230,300	33,740	11,940	5,460
1953	3,032,920	292,140	36,250	13,200	5,760
1954	3,033,590	307,900	38,170	14,000	6,310
1955	3,121,860	360,430	43,000	15,960	6,700
1956	3,331,410	490,804	48,968	17,504	7,376
1957	3,376,019	600,276	58,996	19,715	8,132
1958	3,256,281	676,240	68,351	22,931	9,330
1959	3,317,762	797,271	76,753	24,389	10,027
1960	3,334,160	913,885	85,765	26,879	11,388
1961	3,331,948	1,015,124	97,899	30,852	12,612
1962	3,326,418	1,173,963	112,803	33,381	13,944
1963	3,416,001	1,306,679	131,197	35,568	15,317
1964	3,496,576	1,562,635	151,904	43,158	19,122
1965	3,572,656	1,860,115	191,656	50,740	21,504
1966	3,695,135	2,195,334	256,673	65,112	25,976
1967	3,669,853	2,490,063	334,048	81,645	31,997
1968	3,560,427	2,778,210	429,311	103,092	38,463
1969	3,550,877	2,985,437	577,150	131,906	48,280
1970	3,450,040	3,127,045	756,246	169,547	58,438
1971	2,793,725	3,220,092	975,065	219,288	69,919
1972	2,765,310	3,487,239	1,297,754	306,426	99,876
1973	2,410,466	3,637,260	1,669,022	452,524	147,398
1974	1,882,585	3,580,241	2,155,194	779,873	257,830
1975	855,706	3,327,068	2,404,110	1,105,590	402,441
1976	625,462	3,014,646	2,506,617	1,450,667	622,146
1977	324,739	2,716,539	2,477,668	1,682,983	810,976
1978	153,226	2,329,742	2,518,652	1,826,996	983,669
1979	147,503	2,272,996	2,552,118	1,902,370	1,199,175
1980	92,828	2,033,003	2,466,918	1,933,078	1,423,486
1981	65,705	1,758,053	2,379,565	1,967,226	1,537,388
1982	29,209	1,460,547	2,161,649	1,924,909	1,522,683

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES SELON LE REVENU

ANNÉES D'IMPOSITION 1950-1982

INCOME CLASS BASED ON TOTAL INCOME  
CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL

\$25,000 to-à \$30,000 <sup>(1)</sup>	\$30,000 to-à \$40,000 <sup>(1)</sup>	\$40,000 to-à \$50,000 <sup>(1)</sup>	\$50,000 to-à \$100,000 <sup>(2)</sup>	\$100,000 and over et plus <sup>(2)</sup>	Total Number of Taxpayers  Total des contribuables
—	—	—	—	—	2,374,240
—	—	—	—	—	2,777,950
—	—	—	1,510	330	3,125,100
—	—	—	1,700	250	3,389,530
—	—	—	1,550	370	3,410,160
—	—	—	1,920	460	3,558,650
—	—	—	2,084	432	3,908,176
—	—	—	2,202	453	4,076,465
—	—	—	2,463	475	4,048,252
—	—	—	2,562	495	4,242,490
—	—	—	2,745	549	4,389,766
—	—	—	2,964	602	4,507,767
—	—	—	3,048	558	4,681,227
—	—	—	3,302	554	4,927,373
—	—	—	4,129	749	5,301,219
—	—	—	4,808	851	5,728,942
—	—	—	5,679	925	6,276,579
—	—	—	7,243	1,145	6,655,683
—	—	—	9,123	1,453	6,966,914
—	—	—	11,583	1,743	7,363,963
—	—	—	13,529	1,888	7,641,731
—	—	—	16,400	2,145	7,372,571
43,864	38,380	17,515	21,157	3,494	8,081,015
62,637	56,013	24,277	29,453	5,469	8,494,519
103,997	84,981	35,549	41,931	8,051	8,930,232
161,080	121,070	47,431	56,194	11,055	8,491,745
268,048	180,931	61,192	64,930	12,092	8,806,731
354,827	236,035	72,956	74,709	13,286	8,764,718
455,378	327,232	101,728	98,951	17,715	8,813,289
625,020	467,456	140,192	131,353	27,603	9,465,786
826,293	666,133	223,303	202,291	39,509	9,906,842
1,044,946	1,007,188	338,573	278,323	53,657	10,430,624
1,178,304	1,258,031	460,352	364,847	67,495	10,428,026

<sup>(1)</sup>Data for these specific income classes are not available prior to the 1972 taxation year, however the total includes all taxpayers.

<sup>(2)</sup>Data for these specific income classes are not available prior to the 1952 taxation year, however the total includes all taxpayers.

<sup>(1)</sup>Les données pour ces catégories spécifiques de revenu ne sont pas disponibles pour les années fiscales antérieures à 1972, toutefois le total comprend tous les contribuables.

<sup>(2)</sup>Les données pour ces catégories spécifiques de revenu ne sont pas disponibles pour les années fiscales antérieures à 1952, toutefois le total comprend tous les contribuables.

# INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS

## CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE POUR PARTICULIERS IDENTIQUES

FROM-DE 1981 TO-À 1982

MALES—HOMMES				FEMALES—FEMMES			MALES & FEMALES HOMMES & FEMMES	
Age in 1981	Number in Group in 1981	Average Income of same Group in 1981 1982	Per Cent Increase in Income	Number in Group in 1981	Average Income of same Group in 1981 1982	Per Cent Increase in Income	Number in Group in 1981	Per Cent Increase in Income
Âge en 1981	Nombre de contribuables compris dans le groupe en 1981	Revenu moyen du même groupe pour 1981 1982	Pourcentage d'augmentation du revenu	Nombre de contribuables compris dans le groupe en 1981	Revenu moyen du même groupe pour 1981 1982	Pourcentage d'augmentation du revenu	Nombre de contribuables compris dans le groupe en 1981	Pourcentage d'augmentation du revenu

### ALL INDIVIDUALS IN THE GROUP

### TOUS LES PARTICULIERS DU GROUPE

		\$	\$			\$	\$			
Under-Moins de 20	489,029	5,702	7,401	29.8	412,266	4,267	5,839	36.8	904,215	32.5
20-24.....	1,039,319	12,257	13,785	12.5	1,043,976	7,934	9,239	16.5	2,083,647	14.0
25-29.....	1,006,048	18,105	19,998	10.5	1,025,340	9,326	10,402	11.5	2,031,700	10.8
30-34.....	941,161	22,352	24,560	9.9	923,992	9,519	10,801	13.5	1,865,497	10.9
35-39.....	785,226	25,578	27,817	8.8	744,302	10,149	11,509	13.4	1,529,913	10.0
40-44.....	627,426	26,760	28,855	7.8	569,492	10,812	12,066	11.6	1,197,364	8.8
45-49.....	578,959	27,035	29,057	7.5	481,783	11,306	12,454	10.2	1,061,188	8.2
50-54.....	565,293	26,961	28,965	7.4	426,767	11,935	13,080	9.6	992,663	8.0
55-59.....	507,466	25,567	27,347	7.0	359,872	12,582	13,600	8.1	868,050	7.3
60-64.....	405,988	23,080	24,257	5.1	270,769	12,723	13,812	8.6	677,321	6.0
65-69.....	302,357	19,385	20,005	3.2	214,366	13,380	14,712	10.0	518,148	5.4
70 & Over-et plus	354,978	16,012	17,264	7.8	343,156	13,375	15,069	12.7	712,565	10.0
TOTAL.....	7,604,089	20,575	22,388	8.8	6,816,915	9,989	11,249	12.6	14,444,876	10.0

### INDIVIDUALS WHOSE INCOME INCREASED

### PARTICULIERS DONT LE REVENU A AUGMENTÉ

		\$	\$			\$	\$			
Under-Moins de 20	342,337	5,264	8,583	63.0	296,233	4,152	6,926	66.8	640,390	64.7
20-24.....	681,971	12,026	16,158	34.4	680,424	8,551	11,672	36.5	1,362,601	35.3
25-29.....	695,537	17,979	22,798	26.8	619,545	10,624	13,937	31.2	1,315,266	28.3
30-34.....	662,236	22,113	27,700	25.3	569,569	10,951	14,436	31.8	1,231,974	27.2
35-39.....	549,907	25,274	31,374	24.1	472,150	11,507	14,973	30.1	1,022,226	25.8
40-44.....	431,146	26,210	32,598	24.4	364,918	11,989	15,319	27.8	796,249	25.3
45-49.....	392,500	26,329	32,908	25.0	308,739	12,281	15,555	26.7	701,405	25.4
50-54.....	381,891	26,184	32,862	25.5	274,912	12,683	16,021	26.3	656,996	25.7
55-59.....	337,421	24,884	31,160	25.2	231,496	12,827	16,158	26.0	569,145	25.4
60-64.....	254,531	21,964	27,802	26.6	177,117	12,295	15,760	28.2	431,830	27.0
65-69.....	203,652	16,410	20,548	25.2	160,839	11,821	14,884	25.9	365,376	25.5
70 & Over-et plus	271,400	13,943	17,085	22.5	272,234	12,215	15,186	24.3	554,479	23.4
TOTAL.....	5,205,102	19,943	25,236	26.5	4,428,712	10,688	13,951	30.5	9,649,678	27.8

### INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME

### PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME

		\$	\$			\$	\$			
Under-Moins de 20	146,692	6,724	4,642	31.0 -	116,033	4,562	3,063	32.9 -	263,825	31.8 -
20-24.....	357,348	12,700	9,255	27.1 -	363,552	6,778	4,687	30.9 -	721,046	28.4 -
25-29.....	310,511	18,387	13,725	25.4 -	405,795	7,344	5,005	31.9 -	716,434	27.6 -
30-34.....	278,925	22,920	17,105	25.4 -	354,423	7,219	4,959	31.3 -	633,523	27.1 -
35-39.....	235,319	26,291	19,503	25.8 -	272,152	7,794	5,498	29.5 -	507,687	26.7 -
40-44.....	196,280	27,968	20,634	26.2 -	204,574	8,714	6,262	28.1 -	401,115	26.7 -
45-49.....	186,459	28,521	20,951	26.5 -	173,044	9,567	6,921	27.7 -	359,783	26.8 -
50-54.....	183,402	28,579	20,852	27.0 -	151,855	10,581	7,755	26.7 -	335,667	27.0 -
55-59.....	170,045	26,921	19,782	26.5 -	128,376	12,141	8,986	26.0 -	298,905	26.4 -
60-64.....	151,457	24,957	18,300	26.7 -	93,652	13,532	10,127	25.2 -	245,491	26.3 -
65-69.....	98,705	25,525	18,886	26.0 -	53,527	18,067	14,194	21.4 -	152,772	24.8 -
70 & Over-et plus	83,578	22,729	17,844	21.5 -	70,922	17,829	14,620	18.0 -	158,086	20.1 -
TOTAL.....	2,398,987	21,945	16,209	26.1 -	2,388,203	8,692	6,239	28.2 -	4,795,198	26.7 -

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS**  
**CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR PARTICULIERS**  
**IDENTIQUES**

FROM-DE 1978 TO-À 1982

MALES—HOMMES				FEMALES—FEMMES			MALES & FEMALES HOMMES & FEMMES	
Age in 1978	Number in Group in 1978	Average Income of same Group in 1978 1982	Per Cent Increase in Income	Number in Group in 1978	Average Income of same Group in 1978 1982	Per Cent Increase in Income	Number in Group in 1978	Per Cent Increase in Income
Âge en 1978	Nombre de contribuables compris dans le groupe en 1978	Revenu moyen du même groupe pour 1978 1982	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1978	Revenu moyen du même groupe pour 1978 1982	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1978	Pour- centage d'augmen- tation du revenu

**ALL INDIVIDUALS IN THE GROUP**  
**TOUS LES PARTICULIERS DU GROUPE**

		\$	\$			\$	\$			
Under-Moins de 20	487,015	4,605	13,024	182.8	399,148	3,372	9,369	177.9	886,337	181.1
0-24.....	938,376	9,629	18,319	90.2	938,423	5,961	10,636	78.4	1,876,946	85.7
5-29.....	895,192	13,576	23,261	71.3	877,531	6,651	10,869	63.4	1,772,901	68.8
0-34.....	828,999	17,381	27,113	56.0	769,547	6,374	11,428	79.3	1,598,714	61.9
5-39.....	658,293	19,459	29,044	49.3	587,493	6,794	12,126	78.5	1,246,014	56.2
0-44.....	568,405	20,177	29,357	45.5	466,933	7,404	12,600	70.2	1,035,593	51.2
5-49.....	562,276	20,372	29,481	44.7	407,636	8,059	13,249	64.4	970,214	49.1
0-54.....	520,339	19,844	28,485	43.5	342,909	8,756	13,972	59.6	863,683	47.1
5-59.....	446,696	18,789	25,964	38.2	268,897	9,522	14,521	52.5	716,027	41.5
0-64.....	326,594	17,044	21,933	28.7	186,259	9,765	15,628	60.0	513,137	36.4
5-69.....	225,673	14,026	18,867	34.5	151,525	9,319	15,536	66.7	377,657	44.4
0 & Over-et plus	220,524	9,280	17,173	85.1	217,377	8,785	15,861	80.6	446,761	82.9
TOTAL.....	6,679,009	15,433	24,084	56.1	5,614,240	6,968	12,090	73.5	12,305,320	60.9

**INDIVIDUALS WHOSE INCOME INCREASED**  
**PARTICULIERS DONT LE REVENU A AUGMENTÉ**

		\$	\$			\$	\$			
Under-Moins de 20	442,574	4,365	13,907	218.6	333,579	3,265	10,878	233.2	776,282	224.0
0-24.....	808,379	9,408	20,179	114.5	672,911	6,138	13,942	127.1	1,481,406	118.9
5-29.....	767,264	13,427	25,673	91.2	601,524	7,133	14,774	107.1	1,368,917	95.9
0-34.....	706,082	17,320	29,959	73.0	563,456	6,971	14,789	112.1	1,269,657	82.5
5-39.....	552,406	19,330	32,293	67.1	446,779	7,415	15,149	104.3	999,334	75.9
0-44.....	469,121	20,004	32,875	64.3	358,579	7,987	15,499	94.1	827,851	71.3
5-49.....	460,276	20,090	33,096	64.7	314,905	8,582	16,105	87.7	775,381	69.9
0-54.....	419,258	19,533	32,235	65.0	267,521	9,085	16,650	83.3	687,024	69.2
5-59.....	338,907	18,294	30,121	64.6	206,926	9,474	17,080	80.3	546,111	68.4
0-64.....	211,632	15,624	26,538	69.9	149,386	8,987	17,220	91.6	361,193	76.1
5-69.....	177,605	12,240	20,219	65.2	135,624	8,652	16,086	85.9	313,540	72.5
0 & Over-et plus	198,424	8,200	17,659	115.3	204,694	8,427	16,214	92.4	411,342	103.5
TOTAL.....	5,552,444	14,927	26,702	78.9	4,256,298	7,272	14,965	105.8	9,819,058	86.2

**INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME**  
**PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME**

		\$	\$			\$	\$			
Under-Moins de 20	44,441	6,994	4,224	39.6-	65,569	3,914	1,688	56.9-	110,055	47.4-
0-24.....	129,997	11,007	6,752	38.7-	265,512	5,512	2,257	59.1-	395,540	49.0-
5-29.....	127,928	14,474	8,797	39.2-	276,007	5,601	2,360	57.9-	403,984	47.7-
0-34.....	122,917	17,733	10,768	39.3-	206,091	4,739	2,238	52.8-	329,057	43.5-
5-39.....	105,887	20,132	12,091	39.9-	140,714	4,821	2,527	47.6-	246,680	41.8-
0-44.....	99,284	20,998	12,731	39.4-	108,354	5,475	3,005	45.1-	207,742	40.7-
5-49.....	102,000	21,643	13,168	39.2-	92,731	6,284	3,548	43.5-	194,833	40.2-
0-54.....	101,081	21,133	12,929	38.8-	75,388	7,589	4,471	41.1-	176,659	39.3-
5-59.....	107,789	20,346	12,893	36.6-	61,971	9,682	5,975	38.3-	169,916	37.0-
0-64.....	114,962	19,658	13,455	31.6-	36,873	12,917	9,175	29.0-	151,944	31.1-
5-69.....	48,068	20,626	13,873	32.7-	15,901	15,004	10,839	27.8-	64,117	31.8-
0 & Over-et plus	22,100	18,969	12,810	32.5-	12,683	14,551	10,167	30.1-	35,419	31.8-
TOTAL.....	1,126,565	17,929	11,180	37.6-	1,357,942	6,016	3,078	48.8-	2,486,262	40.9-

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

# INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS

## CHANGEMENT DE REVENU SELON LE SEXE, POUR PARTICULIERS IDENTIQUES

FROM-DE 1981 TO-À 1982

Distribution by Income Class Based on Total Income in 1981 - Répartition par catégorie de revenu d'après le revenu total de 1981

Income Class Based on Total Income in 1982	TOTAL NUMBER NOMBRE TOTAL	Under Moins de \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus
MALES—HOMMES										
Under										
Moins de \$5,000..	713,904	488,607	109,129	51,119	24,242	13,258	13,367	5,919	2,920	5,343
\$ 5,000 to-à 7,500..	530,218	161,315	193,324	84,393	40,127	20,038	17,847	6,715	2,915	3,544
7,500 to-à 10,000..	569,221	73,691	129,135	181,812	79,534	43,277	38,014	13,088	5,236	5,434
10,000 to-à 12,500..	569,706	38,345	57,536	137,914	166,548	70,902	62,175	21,074	7,812	7,400
12,500 to-à 15,000..	546,912	18,938	28,864	57,089	144,991	148,797	96,742	31,580	10,842	9,069
15,000 to-à 20,000..	1,058,344	15,850	23,317	42,974	84,601	218,209	482,790	125,756	37,771	27,076
20,000 to-à 25,000..	1,019,384	6,486	8,281	14,612	24,766	44,349	370,649	418,073	86,185	45,983
25,000 to-à 30,000..	861,805	2,761	2,987	5,534	8,985	13,948	72,887	387,410	279,861	87,432
30,000 to-à 50,000..	1,365,350	3,088	2,819	4,247	6,209	8,545	30,888	95,173	370,057	844,324
50,000 and over										
et plus.....	369,245	1,269	644	882	1,056	1,366	3,839	5,707	8,924	345,558
TOTAL.....	7,604,089	810,350	556,036	580,576	581,059	582,689	1,189,198	1,110,495	812,523	1,381,163
FEMALES—FEMMES										
Under										
Moins de \$5,000..	2,211,527	1,927,798	173,561	61,307	24,243	10,986	8,392	2,731	1,054	1,455
\$ 5,000 to-à 7,500..	758,998	280,008	309,194	104,310	37,040	14,142	9,435	2,705	993	1,171
7,500 to-à 10,000..	696,062	113,863	196,002	255,132	78,424	28,694	16,870	4,193	1,440	1,444
10,000 to-à 12,500..	627,146	52,646	72,952	200,554	207,567	55,288	28,099	6,167	1,979	1,894
12,500 to-à 15,000..	578,271	24,385	33,315	70,011	223,006	162,486	50,964	9,278	2,608	2,218
15,000 to-à 20,000..	878,479	15,806	21,574	38,677	92,887	286,457	368,328	39,428	9,068	6,254
20,000 to-à 25,000..	467,939	4,606	6,662	10,505	15,355	27,823	228,912	145,845	18,719	9,512
25,000 to-à 30,000..	268,921	1,496	1,821	3,019	4,852	6,791	32,151	135,073	68,012	15,706
30,000 to-à 50,000..	275,735	1,528	1,434	1,978	2,920	3,970	12,037	28,751	86,493	136,624
50,000 and over										
et plus.....	53,837	510	351	422	524	575	1,404	1,718	2,225	46,108
TOTAL.....	6,816,915	2,422,646	816,866	745,915	686,818	597,212	756,592	375,889	192,591	222,386
MALES AND FEMALES—HOMMES ET FEMMES										
Under										
Moins de \$5,000..	2,937,740	2,427,572	283,375	112,638	48,567	24,291	21,791	8,675	3,988	6,843
\$ 5,000 to-à 7,500..	1,292,710	442,448	504,324	189,058	77,263	34,229	27,313	9,429	3,911	4,735
7,500 to-à 10,000..	1,267,944	187,834	325,935	438,158	158,187	72,033	54,936	17,291	6,683	6,887
10,000 to-à 12,500..	1,198,616	91,093	130,677	339,115	374,708	126,321	90,336	27,265	9,794	9,307
12,500 to-à 15,000..	1,126,238	43,367	62,256	127,250	368,339	311,575	147,808	40,883	13,457	11,303
15,000 to-à 20,000..	1,937,900	31,696	44,941	81,746	177,677	504,889	851,463	165,272	46,856	33,360
20,000 to-à 25,000..	1,487,840	11,110	14,964	25,149	40,169	72,217	599,735	564,032	104,936	55,528
25,000 to-à 30,000..	1,131,033	4,272	4,815	8,563	13,858	20,753	105,091	522,559	347,929	103,193
30,000 to-à 50,000..	1,641,521	4,626	4,261	6,240	9,144	12,538	42,963	123,970	456,629	981,150
50,000 and over										
et plus.....	423,334	1,791	1,008	1,310	1,584	1,948	5,248	7,433	11,154	391,858
TOTAL.....	14,444,876	3,245,809	1,376,556	1,329,227	1,269,496	1,180,794	1,946,684	1,486,809	1,005,337	1,604,164

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS**  
**CHANGEMENT DE REVENU SELON LE SEXE, POUR PARTICULIERS**  
**IDENTIQUES**

FROM-DE 1978 TO-À 1982

Distribution by Income Class Based on Total Income in 1978 - Répartition par catégorie de revenu d'après le revenu total de 1978

Income Class Based on Total Income in 1982	TOTAL NUMBER NOMBRE TOTAL	Under Moins de \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus
MALES—HOMMES										
Under Moins de \$5,000..	423,118	230,021	64,921	44,159	28,974	19,336	20,674	7,770	3,070	4,193
\$5,000 to-à 7,500..	370,963	159,947	79,245	48,811	31,145	19,664	20,115	6,903	2,536	2,597
7,500 to-à 10,000..	441,602	119,938	117,499	75,953	47,765	31,667	31,572	10,145	3,650	3,413
10,000 to-à 12,500..	472,131	92,832	96,751	110,035	64,592	41,729	43,226	14,001	4,732	4,233
12,500 to-à 15,000..	476,280	74,970	67,723	110,774	90,320	51,966	52,801	17,280	5,797	4,649
15,000 to-à 20,000..	977,444	104,663	87,192	144,989	225,472	187,242	154,613	46,148	15,026	12,099
20,000 to-à 25,000..	975,979	63,893	52,959	74,611	124,295	222,661	328,468	72,083	20,929	16,080
25,000 to-à 30,000..	839,233	33,956	28,206	36,176	54,338	100,426	393,852	142,037	29,959	20,283
30,000 to-à 50,000..	1,340,694	23,748	21,517	28,468	38,456	61,645	302,632	455,550	250,754	157,924
50,000 and over et plus.....	361,565	3,893	3,117	4,221	5,091	6,379	19,869	31,332	46,237	241,426
TOTAL.....	6,679,009	907,861	619,130	678,197	710,448	742,715	1,367,822	803,249	382,690	466,897
FEMALES—FEMMES										
Under Moins de \$5,000..	1,686,461	1,377,521	146,132	87,716	41,987	17,641	11,944	2,342	616	562
\$5,000 to-à 7,500..	553,818	350,797	110,157	51,276	22,626	9,690	6,854	1,561	436	421
7,500 to-à 10,000..	538,941	253,802	158,165	73,259	29,919	12,330	8,523	1,886	536	521
10,000 to-à 12,500..	513,620	182,040	145,371	117,497	38,633	15,628	10,852	2,297	694	608
12,500 to-à 15,000..	499,954	136,710	100,794	162,594	62,840	19,812	12,910	2,807	821	666
15,000 to-à 20,000..	807,806	145,426	98,407	209,226	230,322	78,525	34,705	7,315	2,157	1,723
20,000 to-à 25,000..	440,492	60,640	34,049	52,820	99,009	112,888	66,993	9,396	2,641	2,056
25,000 to-à 30,000..	257,311	22,955	14,110	17,700	27,719	48,943	103,134	16,986	3,409	2,355
30,000 to-à 50,000..	265,066	13,455	9,194	11,609	15,371	21,652	81,450	69,368	27,984	14,983
50,000 and over et plus.....	50,771	2,709	1,734	2,016	2,256	2,313	5,168	5,466	5,953	23,156
TOTAL.....	5,614,240	2,546,055	818,113	785,713	570,682	339,422	342,533	119,424	45,247	47,051
MALES AND FEMALES—HOMMES ET FEMMES										
Under Moins de \$5,000..	2,116,159	1,613,861	211,183	131,932	70,981	36,991	32,635	10,115	3,692	4,769
\$5,000 to-à 7,500..	926,415	512,116	189,591	100,131	53,787	29,358	26,971	8,466	2,973	3,022
7,500 to-à 10,000..	981,706	374,427	276,005	149,285	77,712	44,007	40,109	12,037	4,189	3,935
10,000 to-à 12,500..	986,597	275,216	242,424	227,648	103,272	57,373	54,089	16,303	5,427	4,845
12,500 to-à 15,000..	976,768	211,841	168,668	273,490	153,202	71,801	65,736	20,092	6,619	5,319
15,000 to-à 20,000..	1,785,785	250,224	185,719	354,345	455,858	265,806	189,349	53,469	17,186	13,829
20,000 to-à 25,000..	1,416,734	124,579	87,046	127,481	223,346	335,585	395,495	81,488	23,572	18,142
25,000 to-à 30,000..	1,096,710	56,935	42,334	53,897	82,089	149,382	497,007	159,037	33,379	22,650
30,000 to-à 50,000..	1,605,990	37,236	30,729	40,097	53,849	83,315	384,112	524,959	278,754	172,939
50,000 and over et plus.....	412,456	6,609	4,854	6,245	7,351	8,697	25,049	36,807	52,204	264,640
TOTAL.....	12,305,320	3,463,044	1,438,553	1,464,551	1,281,447	1,082,315	1,710,552	922,773	427,995	514,090
				MALES HOMMES	FEMALES FEMMES	TOTAL,				
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1978				\$15,433	6,968	11,561	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1978			
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1979				\$17,429	7,950	13,092	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1979			
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1980				\$19,386	9,071	14,667	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1980			
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1981				\$22,283	10,879	17,065	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1981			
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1982				\$24,084	12,090	18,596	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1982			
PERCENT INCREASE IN INCOMES 1978 TO 1982				56.1	73.5	60.9	POURCENTAGE D'AUGMENTATION DES REVENUS DE 1978 À 1982			

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.





## **Miscellaneous Statistics**

Money figures may not add  
to total due to rounding.

## **Statistiques diverses**

Les montants ayant été  
arrondis, leur somme peut  
ne pas correspondre au  
total.

TABLE 1 - TABLEAU 1

# ANNUAL COLLECTIONS AND COST OF ADMINISTRATION

## RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION

(All money figures in millions of dollars) - (En millions de dollars)

1950-1983 FISCAL YEARS - ANNÉES FINANCIÈRES 1950-1983

Fiscal Year Ended March 31	Individual Income Tax (1)	Corporation Income Tax (2)	Excess Profits & Special Taxes	Non-Resident Tax	Miscellaneous Tax Revenue (7)	Total Collections Subdivided(3) Taxes C.P.P. & U.I.C.	Total Annual Cost Subdivided(3) Taxes C.P.P. & U.I.C.	Percentage Cost of Collection (Taxes)
Année financière se terminant le 31 mars	Impôt sur le revenu des particuliers (1)	Impôt sur le revenu des corporations (2)	Impôt sur les surplus de bénéfices et impôts spéciaux	Impôt de non-résidents	Recettes Fiscales Diverses (7)	Recettes totales subdivisées(3) Impôts R.P.C. et C.A.C.	Frais annuels totaux subdivisés(3) Impôts R.P.C. et C.A.C.	Frais de perception en % (Impôt)
	\$	\$	\$	\$	\$	\$	\$	\$
1950.....	622.0	603.2	—1.8	47.5	29.9	1,300.8	28.1	2.16
1951.....	652.3	799.2	10.2	61.6	33.6	1,556.9	25.2	1.62
1952.....	975.8	1,132.7	2.4	55.0	38.2	2,204.1	21.9	0.99
1953.....	1,225.3	1,276.9	—	53.7	38.1	2,594.0	21.8	0.84
1954.....	1,278.3	1,246.8	—	53.8	39.1	2,618.0	22.9	0.88
1955.....	1,284.4	1,066.5	—	61.3	44.8	2,457.0	25.7	1.05
1956.....	1,288.1	1,081.0	—	66.2	66.6	2,501.9	26.1	1.04
1957.....	1,525.5	1,335.6	—	76.4	79.7	3,017.2	28.4	0.94
1958.....	1,634.8	1,295.5	—	64.3	71.6	3,066.2	31.2	1.02
1959.....	1,499.9	1,075.9	—	61.2	72.5	2,709.5	31.8	1.17
1960.....	1,752.2	1,234.2	—	73.4	88.4	3,148.2	31.8	1.01
1961.....	1,940.6	1,380.1	—	88.2	84.9	3,493.7	34.3	.98
1962.....	2,088.3	1,303.5	—	112.3	84.6	3,588.7	35.6	.99
1963.....	2,270.8	1,362.7	—	129.1	87.1	3,849.7	38.2	.99
1964.....	2,454.6	1,472.2	—	124.5	90.7	4,141.9	40.7	.98
1965.....	2,903.9	1,804.5	—	143.7	88.6	4,940.7	42.2	0.5
1966.....	3,261.5	1,891.1	—	170.0	108.4	5,336.1	45.5	1.8
1967.....	4,335.0	1,874.9	196.2(4)	203.6	101.1	6,123.3	587.5	52.0
1968.....	5,251.1	1,987.5	39.1(4)	220.5	102.2	6,959.8	640.6	58.4
1969.....	6,118.3	2,416.9	—94.5(4)	205.5	112.4	8,060.6	698.0	60.5
1970.....	7,661.9	3,080.0	—102.7(4)	248.6	100.6	10,242.8	745.6	74.5
1971.....	8,839.4	2,653.3	—35.1(4)	258.2	119.8	11,022.7	812.9	84.4
1972.....	10,085.0	2,664.6	—1.7(4)	287.7	132.0	12,231.1	936.5	100.3
1973.....	12,130.2	3,287.8	—0.8(4)	291.8	71.6(5)	14,119.7	1,660.8	125.5 <sup>r</sup>
1974.....	13,649.1	4,087.7	—0.4(4)	323.7	38.7(5)	16,057.5	2,041.5	156.1 <sup>r</sup>
1975.....	17,436.9	5,386.4	—0.1(4)	427.5	24.1(5)	20,415.3	2,859.7	205.8
1976.....	19,532.2	6,610.7	—	481.3	15.8	23,063.7	3,576.3	234.5
1977.....	22,711.3	5,958.8	—	451.0	77.3	24,986.3	4,212.1	262.0
1978.....	23,101.6	6,625.8	—	502.7	64.8	25,854.7	4,440.2	309.4
1979.....	24,954.9	7,218.0	—	568.1	75.3	27,826.9	4,989.4	344.7
1980.....	27,935.1	8,511.6	—	787.2	94.8	32,104.1	5,224.6	350.5
1981.....	33,888.2	9,537.5	26.8(6)	866.9	97.7	38,317.9	6,099.2	411.0
1982.....	41,998.4	9,316.7	864.4(6)	1,018.1	119.2	45,147.5	8,169.3	494.2
1983.....	46,263.7	7,593.7	1,960.3(6)	998.0	130.7	48,461.1	8,485.3	552.9

(1) Includes collections of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal government from 1962, Canada Pension Plan Contributions beginning 1966, Social Development Tax beginning 1969, Unemployment Insurance Premiums beginning 1972.

(2) Includes collection of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal Government from 1962.

(3) Taxes include all taxes collected by the National Revenue, Taxation apart from Canada Pension Plan Contributions (C.P.P.) which are here segregated.

(4) Special 5% Refundable Tax payable by corporations and certain trusts.

(5) Includes Provincial Succession Duties and Gift Tax.

(6) Petroleum and Gas Revenue Taxes.

(7) Change in column heading for the 1984 edition is explained in the Description of Items for Miscellaneous Table 1.

Note: For years prior to 1950, see Taxation Statistics, 1970 edition.

r-revised

(1) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962, les cotisations pour le Régime de pensions du Canada, à partir de 1966 et l'impôt de progrès social à partir de 1969, les primes d'assurance-chômage à partir de 1972.

(2) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, et l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962.

(3) Les impôts comprennent tous les impôts perçus par le Ministère du Revenu National, Impôt, sauf les cotisations pour le Régime de pensions du Canada (R.P.C.) qui sont indiquées séparément.

(4) Impôt remboursable spécial de 5% payable par les corporations et certaines fiducies.

(5) Comprend les droits successoraux provinciaux et l'impôt sur les dons.

(6) Les impôts sur les revenus pétroliers.

(7) Le changement d'entête de cette colonne pour l'édition de 1984 est expliqué dans la description des postes du Tableau 1 de la Partie 3.

Remarque: Pour les années antérieures à 1950, voir l'édition 1970 de Statistiques Fiscales.

r-révisé

**ESTIMATED ALLOCATION OF COLLECTIONS FROM  
INDIVIDUALS, EMPLOYERS AND CORPORATIONS  
RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS,  
DES EMPLOYEURS ET DES CORPORATIONS**

(All money figures in millions of dollars) - (En millions de dollars)

Fiscal Year Ended Mar. 31  <i>Année financière se terminant le 31 mars</i>	Federal Income Tax		Provincial Income Tax		Old Age Security Tax		Canada Pension Plan Contributions	Unemployment Insurance Premiums	Total Collections Allocated
	Individuals (1)	Corporations	Individuals	Corporations	Individuals (2)	Corporations (2)	(3)	(4)	(5)
	<i>Particuliers (1)</i>	<i>Corporations</i>	<i>Particuliers</i>	<i>Corporations</i>	<i>Particuliers (2)</i>	<i>Corporations (2)</i>	<i>Cotisations pour le régime de pensions du Canada (3)</i>	<i>Primes d'assurance- chômage (4)</i>	<i>Perceptions totales réparties (5)</i>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1952.....	975.7	1,130.7			0.1	2.0			2,108.5
1953.....	1,180.1	1,240.0			45.2	36.9			2,502.2
1954.....	1,187.6	1,191.2			90.7	55.6			2,525.1
1955.....	1,183.5	1,020.5			100.9	46.0			2,350.9
1956.....	1,185.6	1,027.7			102.5	53.3			2,369.1
1957.....	1,400.4	1,268.3			125.0	67.3			2,861.1
1958.....	1,499.8	1,234.8			135.0	60.7			2,930.3
1959.....	1,353.5	1,020.6			146.4	55.3			2,575.8
1960.....	1,566.6	1,142.9			185.6	91.3			2,986.4
1961.....	1,711.2	1,276.6			229.4	103.5			3,320.7
1962.....	1,792.7	1,202.0	38.0	—	259.0	100.1			3,391.8
1963.....	1,744.6	1,182.8	252.4	64.5	273.7	115.2			3,633.5
1964.....	1,865.1	1,258.9	286.8	97.4	302.6	115.7			3,926.8
1965.....	2,103.3	1,523.8	368.7	135.4	431.9	145.2			4,708.4
1966.....	2,142.5	1,606.6	529.2	132.2	494.9	152.3	94.9		5,152.6
1967.....	2,473.8	1,593.2	697.1	132.2	576.6	149.5	587.5		6,209.9
1968.....	2,849.6	1,670.5	960.8	167.0	800.1	150.0	640.6		7,238.6
1969.....	3,419.4	2,030.1	1,085.9	203.8	915.0	183.0	698.0		8,535.2
1970.....	4,561.6	2,612.0	1,328.2	240.9	1,026.5	227.1	745.6		10,741.9
1971.....	5,062.6	2,218.6	1,631.4	226.8	1,132.5	207.9	812.9		11,492.7
1972.....	6,023.9	2,183.1	1,887.6	269.0	1,237.0	212.5	826.0	110.5	12,749.6
1973.....	7,188.4	2,653.5	2,091.0	368.3	1,190.0	266.0	897.4	763.4	15,418.0
1974.....	7,925.8	3,411.0	2,376.2	377.7	1,300.0	299.0	1,019.4	1,022.1	17,736.8
1975.....	10,062.3r	4,285.2r	2,872.9r	550.7r	1,642.0r	550.5r	1,238.8	1,620.9	22,823.3
1976.....	12,202.2	5,608.3	3,246.8	862.5	507.0	139.8	1,489.2	2,087.1	26,142.9
1977.....	14,620.2	5,377.4	3,878.9	581.4	—	—	1,684.2	2,528.0	28,670.1
1978.....	14,341.8r	5,827.7	4,319.6	798.1	—	—	1,845.4	2,594.8	29,727.4r
1979.....	15,080.8	6,261.7	4,884.7	956.3	—	—	2,124.1	2,865.3	32,172.9
1980.....	17,312.5	7,620.9	5,398.0	890.7	—	—	2,367.5	2,857.1	36,446.7
1981.....	19,837.1	8,106.5	7,951.9	1,431.0	—	—	2,689.3	3,409.9	43,425.7
1982.....	24,046.2	8,117.7	9,782.9	1,199.0	—	—	3,281.9	4,887.4	51,315.1
1983.....	26,330.0	7,139.2	11,448.4	454.5	—	—	3,446.4	5,038.9	53,857.4

(1) Include Social Development Tax 1969 to 1973.

(2) This represents Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)(a) of the Old Age Security Act. Section 25 of the said Act was repealed in 1975 and the following was substituted therefor: All benefits payable under this Act shall be paid out of the Consolidated Revenue Fund.

(3) Total contributions by employers, employees and self-employed persons. The 1966 figure covers only two months.

(4) The 1972 figure covers only two months.

(5) Equals total of the first two columns shown on opposite page under headings "Individual Income Tax" and "Corporation Income Tax."

(1) Comprend l'impôt de progrès social de 1969 à 1973.

(2) Ceci représente les recettes fiscales et, à compter du 1<sup>er</sup> janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse. L'article 25 de la dite loi a été abrogé en 1975 et a été remplacé par: Les prestations payables en vertu de la présente loi sont payées sur les Fonds du revenu consolidé.

(3) Cotisations totales de la part des employeurs, des employés et des personnes travaillant pour leur propre compte. Les chiffres de 1966 couvrent seulement deux mois.

(4) Le chiffre de 1972 couvre seulement deux mois.

(5) Correspond au total des deux premières colonnes figurant sur la page en regard, sous les titres "Impôt sur le revenu des particuliers" et "Impôt sur le revenu des corporations."



**MISCELLANEOUS ITEMS FROM 1982 INDIVIDUAL RETURNS**  
**DÉTAILS DIVERS TIRÉS DES DÉCLARATIONS DE PARTICULIERS POUR 1982**

	Number of Returns <i>Nombre de déclarations</i>	Amount \$000 <i>Montant \$000</i>
Total Number of Returns Analyzed (See Note Below) - <i>Nombre total de déclarations analysées (voir remarque ci-dessous)</i>	15,221,467	—
Returns Claiming Refunds - <i>Déclarations comportant des remboursements</i> . . . . .	10,704,431	6,315,202
Returns Paid in Full or Declaring no Tax - <i>Déclarations ne comportant aucun solde à acquitter ou aucun impôt</i> . . . . .	2,458,925	—
Returns Declaring Amount Owing - <i>Déclarations indiquant des montants dus</i> . . . . .	2,058,111	2,442,085
Returns Claiming Deductions at Source - <i>Déclarations comportant des déductions à la source</i> . . . . .	11,094,998	33,758,678
Returns Reporting Instalments Payments - <i>Déclarations signalant des versements</i> . . . . .	591,475	2,807,706
Interest Charged on Short Instalments - <i>Intérêt imposé sur les versements insuffisants</i> . . . . .	544,683	143,942
Penalties for Late Filing - <i>Pénalités pour production tardive</i> . . . . .	129,020	9,004
Returns Claiming Tax Adjustments - <i>Déclarations qui demandent un redressement d'impôt</i> . . . . .	3,269	1,118
Returns Claiming Dividend Tax Credits - <i>Déclarations réclamant des dégrèvements pour dividendes</i> . . . . .	1,062,976	1,977,708
Returns Claiming Foreign Tax Credits - <i>Déclarations comportant des dégrèvements pour impôts étrangers</i> . . . . .	100,481	91,072
Returns Claiming Prior Year Losses - <i>Déclarations faisant état de pertes d'années antérieures</i> . . . . .	54,328	211,073
Returns of Immigrants - <i>Déclarations d'immigrants</i> . . . . .	44,428	—
Returns of Emigrants - <i>Déclarations d'émigrants</i> . . . . .	19,061	—
Returns of Deceased Taxpayers - <i>Déclarations de contribuables décédés</i> . . . . .	73,067	—
Returns in the French Language - <i>Déclarations en français</i> . . . . .	3,370,027	—
Number of first time filers - <i>Nombre de premières déclarations</i> . . . . .	424,241	—

Note: The total of returns analyzed here varies slightly from the total of returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date. For the 1983 edition, this table was derived from statistical samples of all returns.

Remarque: Le total des déclarations analysées ici et le total des déclarations dans la Partie 1 du présent rapport, varient légèrement. Il s'agit ici d'une analyse complète alors que les chiffres indiqués dans la Partie 1 résultent d'un échantillon statistique de toutes les déclarations vérifiées jusqu'à la même date. Pour l'édition de 1983, ce tableau découlait d'un échantillon statistique de toutes les déclarations.

## **APPENDIX**

### **Facsimiles of 1982 Individual Income Tax Return Forms**

## **APPENDICE**

### **Fac-similés de formules de déclarations d'impôt sur le revenu des particuliers de 1982**

Revenue Canada  
TaxationRevenu Canada  
Impôt

T1 SPECIAL — 1982

**Please complete and  
mail this copy****1982 Federal and British Columbia Individual Income Tax Return****Identification**

Account Number

If the name or address shown below is incorrect,  
print the necessary corrections in the appropriate area.Please use this area if the information  
to the immediate left is incorrect.

Social Insurance Number

Date of Birth

Day Month Year

Marital Status on December 31, 1982

Married 1 ☐ Widow(er) 2 ☐Divorced 3 ☐ Separated 4 ☐Single 5 ☐

Name of Spouse

Spouse's Social Insurance Number

Province or Territory of Residence  
on December 31, 1982:If you ceased to be a resident of  
Canada in 1982, please give:Date of Departure 2  Day Month

Corrected Name	Usual First Name and Initial	Surname, Family or Last Name
Corrected Address	Number, Street, Apt. No., P.O. Box No. or R.R. No.	
City	Postal Code	
Province		

Address of Spouse: same as mine ☐ or**Calculation of Net Income**Please do not  
use this area

		\$	C	\$	C
Income from Employment	Total Earnings Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	01			
	Other employment income including adult training allowances, tips and gratuities, etc. (please specify)	03			
	Total employment earnings (add lines 01 and 03)	04			
	Subtract: Employment expense deduction—If line 04 above is \$16,667 or more claim \$500.00 If less, claim 3% of line 04	05			
	Net employment earnings (subtract line 05 from line 04)	08			
Income from Other Sources	Old Age Security Pension (attach copy of T4A(OAS) slip)	09			
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	10			
	Other pensions or superannuation (attach copy 3 of T4A slips)	11			
	Taxable Family Allowance payments (attach copy of TFA1 slip)	12			
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	13			
	Interest income (from Schedule 4S on page 4)	15			
	Other income (please specify)	18			
	<b>Total Income</b> (add lines 08 to 18 inclusive)	24			
Deductions from Total Income	Canada or Quebec Pension Plan Contributions				
	Contributions through employment from Box (D) on all T4 slips (maximum \$268.20)	25			
	Unemployment Insurance Premiums from Box (E) on all T4 slips (maximum \$300.30)	29			
	Registered pension plan contributions from Box (F) on all T4 slips	32			
	Annual union, professional or like dues (attach receipts)	35			
	Tuition fees—claimable by student only (attach receipts)	36			
	Carrying charges (from Schedule 4S on page 4)	39			
	Add lines 25 to 39 inclusive	40			
	<b>Net Income</b> (subtract line 40 from line 24)	41			

Please do not  
use this area 32Please do not  
use this area 900



Revenu Canada  
ImpôtRevenue Canada  
Taxation

T1 SPÉCIALE—1982

Remplir et  
poster cet exemplaire

## 982 — Déclaration fédérale et provinciale d'impôt sur le revenu des particuliers (C.-B.)

## Identification

Numéro de compte

Si vos nom ou adresse indiqués ci-dessous sont inexacts,  
faites la rectification dans les cases prévues à cette fin.Si les renseignements inscrits à  
gauche sont inexacts, rectifiez.

◀ Numéro d'assurance sociale

◀ Date de naissance

Jour Mois Année

État civil le 31 décembre 1982

◀ Marié(e) 1 ☐ Veuf (Veuve) 2 ☐Divorcé(e) 3 ☐ Séparé(e) 4 ☐Célibataire 5 ☐

◀ Prénom du conjoint

◀ Numéro d'assurance sociale du conjoint

Province ou territoire de résidence au  
31 décembre 1982:Si vous avez cessé d'être résident du  
Canada en 1982, donnezDate de départ 2     
Jour Mois

Nom exact	Prénom usuel et initiales		Nom de famille	
Adresse exacte	Numéro, rue et n° d'app., C.P. ou R.R.			
Ville				
Province			Code postal	
Adresse du conjoint: comme la mienne <input type="checkbox"/> ou				

## Calcul du revenu net

Ne rien  
écrire ici

Revenus d'emploi

Gains totaux avant retenues selon case (C) des feuillets T4 (annexer copie 2 des feuillets T4)

Autres revenus d'emploi, y compris allocations de formation des adultes, pourboires et gratifications, etc. (préciser)

Total des gains d'un emploi (ligne 01 plus ligne 03)

Soustraire: Déduction pour dépenses relatives à un emploi—Si le montant de la ligne 04 est égal ou supérieur à \$16,667, inscrire \$500. S'il est inférieur, inscrire 3% du montant de la ligne 04.

Gains nets d'un emploi (ligne 04 moins ligne 05)

Revenus d'autres provenances

Pension de sécurité de la vieillesse (annexer feuillet T4A(OAS))

Prestations—Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))

Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)

Allocations familiales imposables (annexer feuillet TFA1)

Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)

Intérêts (Annexe 4S, page 4)

Autres revenus (préciser)

Revenu total (total des lignes 08 à 18 incl.)

Déductions du revenu total

Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec

Cotisations d'employé selon case (D) des feuillets T4 (maximum \$268.20)

Primes d'assurance-chômage selon case (E) des feuillets T4 (maximum \$300.30)

Cotisations à un régime enregistré de pensions selon case (F) des feuillets T4

Cotisations annuelles syndicales, professionnelles ou semblables (annexer reçus)

Frais de scolarité—déductibles par l'étudiant seulement (annexer reçus)

Frais financiers (Annexe 4S, page 4)

Total des lignes 25 à 39 incl. 40

Revenu net (ligne 24 moins ligne 40)

Ne rien  
écrire ici

02

Ne rien  
écrire ici

900





## Calcul du revenu imposable

Revenu net (ligne 41, page 1) 41

## Exemption personnelle de base

Inscrire \$3,560.00

## Exemption en raison d'âge—Si vous êtes né(e) en 1917 ou avant

Inscrire \$2,220.00

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour en donner la raison.

Exemption de marié(e)—S'il y a lieu, cocher ☒ le numéro 1 ou 2.

## Marié(e) au 31 décembre 1982 et soutien, en 1982, de votre conjoint

1. dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé \$550

1. ☐ Inscrire \$3,110.00

2. dont le revenu net au cours de l'année, pendant le mariage, s'est situé

entre \$550 et \$3,660

2. ☐ 3,660 00

Moins: Revenu net du conjoint pendant le mariage

Si votre état civil a changé en 1982,

Inscrire

donnez la date du changement

## Exemption pour enfants entièrement à charge

Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Voir n° 13 du Guide si le revenu net de l'enfant dépasse les limites. **Enfants nés en 1965 ou après**—Déduire \$670 pour chaque enfant dont le revenu net n'a pas dépassé \$2,320. **Enfants nés en 1964 ou avant**—Déduire \$1,220 pour chaque enfant dont le revenu net n'a pas dépassé \$2,440 et qui, s'il est né en 1960 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant  
(Faute d'espace,  
annexer une liste.)

Lien de  
parenté  
avec vous

Date de naissance  
de l'enfant  
Jour Mois Année

S'il est né en 1960 ou  
avant, indiquer  
l'école fréquentée ou  
dire s'il était infirme.

Revenu net  
en 1982  
\$

Exemption

Total des exemptions pour enfants entièrement à charge

Total des exemptions personnelles (additionner les exemptions ci-dessus)

Ligne 41 moins ligne 45

## Déduction forfaitaire ou dons de charité

Déduction forfaitaire—Déduire \$100 (aucun reçu nécessaire) ou le total à la ligne 49, mais non les deux

Dons de charité (annexer reçus)

## Déduction pour intérêts (Annexe 4S, page 4)

## Déduction relative au revenu de pensions

Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant

Personne visée: Vous-même ☐ ou personne à charge autre que le conjoint (préciser)

Déduction relative aux études (Annexer formule T2202 ou T2202A remplie)

Additionner les lignes 47 et 51 à 54 incl. 61

## Revenu imposable (ligne 46 moins ligne 61)

# Sommaire de l'impôt et des crédits

Impôt fédéral selon table d'impôt

Soustraire: Réduction d'impôt fédéral  
du conjoint (voir Guide, n° 21)

Impôt fédéral à payer 63

Soustraire: Crédit d'impôt pour contributions politiques fédérales selon calcul de la page 4

Impôt fédéral net à payer

Impôt de la Colombie-Britannique à payer selon table d'impôt (si votre revenu imposable est  
de \$2,890 ou moins, le montant inscrit ici ne doit pas dépasser celui de la ligne 63 ci-dessus)

Total à payer 70

Impôt total retenu selon feuillets de renseignements

Crédit d'impôt de la Colombie-Britannique

Paiement en trop au Régime de pensions du Canada

Paiement en trop d'assurance-chômage

Montant payé par acomptes

Crédit d'impôt pour enfants (Annexe 10, page 4)

Total des crédits

Inscrire la différence dans l'espace approprié ci-dessous

Une différence de moins de \$1 n'est ni exigée ni remboursée

Remboursement 79

Solde dû 80

IMPORTANT: Le Guide indique les  
délais prévus pour les remboursements.

Somme jointe

Signer ici

Date

Téléphone

Faire une fausse déclaration constitue une infraction grave.

Formule autorisée et prescrite sur l'ordre du Ministre du Revenu national

Banque fédérale de données n° 15605 Loi canadienne sur les droits de la personne



Attach all required information slips, receipts, schedules and statements to the top of this page.

### Calculation of Federal Tax and British Columbia Tax Payable For Taxable Income over \$30,000

**Federal Tax—Use the '1982 Rates of Federal Income Tax' below.**

	\$	¢		\$	¢
Taxable Income from line 62 on page 2					
On the first			tax is		
On remaining			tax at		is
			<b>Basic Federal Tax</b>		
			Subtract: \$200 Federal Tax Reduction	200	00
<b>Federal Tax—Enter on 'Federal Tax: from Tax Table' line on page 2</b>					

Basic British Columbia Income Tax—44% of 'Basic Federal Tax'

Add: British Columbia Surtax—10% of 'Basic British Columbia Income Tax' in excess of \$3,500

**British Columbia Tax Payable—(Enter on line 67 on page 2)**

#### 1982 Rates of Federal Income Tax

Taxable Income	
\$30,000	\$ 6,277 + 25% on next \$ 1,136
31,136	6,561 + 30% on next 22,240
53,376	13,233 + 34% on remainder

The package has been sent to you in English as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can also supply a T1 General package in French. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

*Nous vous avons adressé le dossier de la déclaration en anglais, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version française de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration dûment remplie. Nous regrettons tout inconvénient que cela peut vous causer.*

← Please attach to your mailing copy, a cheque or money order payable to the Receiver General. Do not mail cash.  
Payment is due not later than April 30, 1983.

Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

3

### Calcul de l'impôt fédéral et de l'impôt de la Colombie-Britannique à payer sur revenu imposable supérieur à \$30,000

**Impôt fédéral**—Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1982» ci-après.

	\$	¢	\$	¢
Revenu imposable selon ligne 62, page 2				
Sur les premiers			l'impôt est de	
Sur le reste			l'impôt à % est de	
			<b>Impôt fédéral de base</b>	
			Soustraire: Réduction d'impôt fédéral de \$200	200 00
<b>Impôt fédéral</b> —Inscrire à la ligne «Impôt fédéral selon table d'impôt», page 2				

Impôt de base sur le revenu de la Colombie-Britannique—44% de l'«**Impôt fédéral de base**»

Ajouter: Surtaxe de la Colombie-Britannique—10% de l'«Impôt de base sur le revenu de la Colombie-Britannique» qui dépasse \$3,500

**Impôt de la Colombie-Britannique à payer**—Inscrire à la ligne 67, page 2

#### Taux de l'impôt fédéral sur le revenu pour 1982

Revenu imposable	Impôt
\$30,000	\$ 6,277 + 25% des \$ 1,136 suivants
31,136	6,561 + 30% des 22,240 suivants
53,376	13,233 + 34% du reste

Nous vous avons adressé le dossier de la déclaration en français, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version anglaise de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration remplie. Nous regrettons tout inconvénient que cela peut vous causer.

*This package has been sent to you in French as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can supply a T1 General package in English. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.*

← Annexer un chèque ou un mandat à l'ordre du Receveur général. Ne pas envoyer d'espèces par la poste.  
Le paiement doit être fait au plus tard le 30 avril 1983.

4

**Schedule 10—Child Tax Credit**

- Only the recipient (*usually the mother*) of Family Allowance for an eligible child may claim this credit.
- If you were single, separated, divorced or widowed at the end of 1982, enter zero at line 3 below.
- If you were married at the end of the year, the person you were married to must:
  - enter his/her net income (*while married*) at line 3 below, and
  - complete and sign the "Certification by Spouse".

 Number of Eligible Children (from Box (F) on TFA1 slip)—attach copy of TFA1 slip **901**    X \$343.00 1   
**Calculation of Family Income**

My Net Income (line 41 on page 1 of my return)	2			
My spouse's Net Income (line 41 on my spouse's return—if negative, enter zero) <b>902</b>	3			
Add lines 2 and 3	4			
Subtract: Family Income Base	5	26,330	00	
Family Income in excess of Base amount (If negative, enter zero)	6			

Enter: 5% of line 6

7

Child Tax Credit (Enter this amount on line 78 on page 2—If negative, enter zero)—line 1 minus line 7

8

**Certification by Spouse**

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date

Signature

I will ☐ will not ☐ be filing a 1982 Individual Income Tax Return.**Schedule 4S—Statement of Interest Income****Interest from Canadian Sources Eligible for Interest Income Deduction**

Interest from Canada Savings Bonds, Other Bonds, and Trust, Bank or other Deposits (specify)

Eligible Annuity Payments

**Total Interest from Canadian Sources Eligible for Interest Income Deduction****Other Interest Income Not Eligible for Interest Income Deduction****Total Interest Income** (Total of amounts (1) and (2)—enter on line 15 on page 1)**Carrying Charges** (specify) (Enter this amount on line 39 on page 1)**Calculation of Interest Income Deduction**

Total interest from Canadian sources eligible for interest income deduction (amount (1) above)

Subtract: Interest on money borrowed to earn income eligible for this deduction

**Net amount eligible for interest income deduction****Interest Income Deduction** (Enter \$1,000 or amount (4), whichever is less, on line 51 on page 2)**Calculation of Federal Political Contribution Tax Credit**

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return.

Total Federal Political Contributions (attach receipts)

**960**

Allowable credit—75% of first \$100 of 'Total Federal Political Contributions', credit is

50% of next \$450 of 'Total Federal Political Contributions', credit is

33 1/3% of amount of 'Total Federal Political Contributions' exceeding \$550, credit is

**Total Allowable Federal Political Contribution Tax Credit** (maximum \$500)—(Please enter this amount on line 64 on page 2).



4

## Annexe 10—Crédit d'impôt pour enfants

- Seul le bénéficiaire (*habituellement la mère*) des allocations familiales pour un enfant admissible peut demander ce crédit.
- Si vous étiez célibataire, séparé(e), divorcé(e) ou veuf(veuve) à la fin de 1982, inscrivez zéro à la ligne 3.
- Si vous étiez marié(e) à la fin de l'année, votre conjoint doit:
  - a) indiquer son revenu net (*pendant le mariage*) à la ligne 3 et
  - b) remplir et signer la section «Attestation du conjoint».

Nombre d'enfants admissibles (selon case (F) du feuillet TFA1)—joindre feuillet TFA1

901

x \$343.00

\$ 1 ¢

## Calcul du revenu familial

Mon revenu net (ligne 41, page 1 de ma déclaration)

2

\$ ¢

Revenu net de mon conjoint (ligne 41, déclaration de mon conjoint—*si le montant est négatif, inscrire zéro*)

902

3

Total des lignes 2 et 3

4

Moins: Revenu familial de base

26,330 00

Revenu familial excédant le montant de base (*si le montant est négatif, inscrire zéro*)

6

Calculer: 5% de la ligne 6

7

Crédit d'impôt pour enfants (*Inscrire le résultat à la ligne 78, page 2—si le montant est négatif, inscrire zéro*)—Ligne 1 moins ligne 7

8

## Attestation du conjoint

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.

Date

Signature

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers de 1982.

## Annexe 4S—État des revenus en intérêts

## Intérêts de source canadienne donnant droit à la déduction pour intérêts

Intérêts d'obligations d'épargne du Canada, d'autres obligations, de dépôts en fiducie ou en banque et d'autres dépôts (préciser)

Arrérages de rente admissibles

Total des intérêts de source canadienne donnant droit à la déduction pour intérêts

Autres revenus en intérêts ne donnant pas droit à la déduction pour intérêts

Total des revenus en intérêts (*total des montants (1) et (2)—Inscrire ce montant à la ligne 15, page 1*)Frais financiers (préciser)—(*Inscrire ce montant à la ligne 39, page 1*)

## Calcul de la déduction pour intérêts

Total des intérêts de source canadienne donnant droit à la déduction pour intérêts (*montant (1) ci-dessus*)

Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction

Montant net donnant droit à la déduction pour intérêts

Déduction pour intérêts (*Inscrire le montant (4), jusqu'à concurrence de \$1,000, à la ligne 51, page 2*)

## Calcul du crédit d'impôt pour contributions politiques fédérales

Remplissez cette section si vous avez contribué à la caisse d'un parti politique fédéral enregistré ou d'un candidat à la députation à la Chambre des communes. Joignez le reçu officiel à votre déclaration.

Total des contributions politiques fédérales (joindre les reçus)

960

Crédit admissible—75% de la première tranche de \$100 du «Total des contributions politiques fédérales»

50% de la tranche suivante de \$450 du «Total des contributions politiques fédérales»

33⅓% de la fraction du «Total des contributions politiques fédérales» qui excède \$550

Total du crédit d'impôt admissible pour contributions politiques fédérales  
(maximum \$500)—(*Inscrire ce montant à la ligne 64, page 2*)

Revenue Canada  
TaxationRevenu Canada  
Impôt

T1 GENERAL-1982

28

## 1982 Federal and British Columbia Individual Income Tax Return

## Identification

Account Number

T

Name (Please print)

Mr. Mrs. Miss Ms.

Usual First Name and Initial

Surname, Family or Last Name

Present Address (Please print)

Number, Street and Apt. No., or P.O. Box No. or R.R. No.

City

Province or Territory

Have you filed an Income Tax Return before?

YES 1 ☐ NO 2 ☐

If 'YES', please indicate for what year: 19

Name on last return: same as above ☐ orAddress on last return: same as above ☐ or

Type of work or occupation in 1982

Name of present employer

Social Insurance Number

Date of Birth

Day Month Year

Marital Status on December 31, 1982

Married 1 ☐ Widow(er) 2 ☐Divorced 3 ☐ Separated 4 ☐Single 5 ☐

Name of Spouse

Spouse's Social Insurance Number

Postal Code

Address of Spouse: same as mine ☐ or

Province or Territory of Residence on December 31, 1982:

If self-employed in 1982, please state province where  
business located:If you became or ceased to be a resident of Canada in 1982,  
please give:

Date of 1 Day Month Date of 2 Day Month

Entry Day Month Departure Day Month

## Calculation of Total Income

Please do not  
use this area

Income from Employment

Total Earnings Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips) 01

Commissions from Box (L) on all T4 slips, included in above total 02

Other employment income including adult training allowances, tips and gratuities, etc.

(Guide item 3; please specify) 03

Total employment earnings (add lines 01 and 03) 04

Subtract: Employment expense deduction (Guide item 4)—If line 04 above is \$16,667

or more, claim \$500.00. If less, claim 3% of line 04. 05

Other allowable expenses (Guide item 5; please specify) 06

Total employment expenses (add lines 05 and 06) 07

Net employment earnings (subtract line 07 from line 04) 08

Pension  
Income

Old Age Security Pension (attach copy of T4A (OAS) slip) 09

Canada or Quebec Pension Plan benefits (attach copy 2 of T4A (P) slip) 10

Other pensions or superannuation (attach copy 3 of T4A slips) 11

Income from  
Other Sources

Taxable Family Allowance payments (Guide item 7; attach copy of TFA1 slip) 12

Unemployment Insurance benefits (attach copy 2 of T4U slip) 13

Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4) 14

Interest and other investment income (attach completed Schedule 4) 15

Rental income (Schedule 7) Gross 16

Gross 16

Net 16

Taxable capital gains (Allowable capital losses) — complete and attach Schedule 2 17

Other income (Guide item 17; please specify) 18

Self-Employed  
Income (Guide  
item 18)

Business income Gross 19

Net 19

Professional income Gross 20

Net 20

Commission income Gross 21

Net 21

Farming income Gross 22

Net 22

Fishing income Gross 23

Net 23

Total Income (add lines 08 to 23 inclusive — please enter this amount on line 24 on page 2) 24

28

Please do not  
use this area 82Please do not  
use this area 900



Revenue Canada  
Taxation

27

**dentification**

T | | | | | | |

4. Mme Mlle Mad.

Nom de famille

uméro, rue et n° d'app., C.P. ou R.R.

ille

Province ou territoire

avez-vous déjà produit une déclaration d'impôt sur le revenu?

OUI 1 ☐ NON 2 ☐

i "OUI", indiquez en quelle année: 19

om dans la dernière déclaration: comme ci-dessus ☐ ou

dresse dans la dernière déclaration:

omme ci-dessus ☐ ou

genre de travail ou de profession en 1982

om de l'employeur actuel

Code postal \_\_\_\_\_

Adresse du conjoint: comme la mienne ☐ ou

Province ou territoire de résidence au 31 décembre 1982 :

Si vous étiez travailleur indépendant en 1982, province où était située votre entreprise:

Si vous êtes devenu résident du Canada ou avez cessé de l'être en 1982, donnez:

Date d'entrée 1 | | | ou de départ 2 | | |  
 Jour Mois Jour Mois

Ne rien  
écrire ici

### Calcul du revenu total

revenus d'emploi	Gains totaux avant retenues selon case (C) des feuillets T4 (annexer copie 2 des feuillets T4)	01	
	Commissions selon case (L) des feuillets T4, incluses dans le total ci-dessus	02	
	Autres revenus d'emploi, y compris allocations de formation des adultes, pourboires et gratifications, etc. (Guide, n° 3; préciser)	03	
	Total des gains d'un emploi (ligne 01 plus ligne 03)	04	
	Soustraire: Déduction pour dépenses relatives à un emploi (Guide, n° 4) — Si la ligne 04 est de \$16,667 ou plus, inscrire \$500. Sinon, inscrire 3% du montant de la ligne 04.	05	
	Autres frais déductibles (Guide, n° 5; préciser)	06	
	Total des dépenses relatives à un emploi (ligne 05 plus ligne 06)	07	
	Gains nets d'un emploi (ligne 04 moins ligne 07)	08	
de pensions	Pension de sécurité de la vieillesse (annexer feuillet T4A (OAS))	09	
	Prestations — Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))	10	
	Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	11	
	Allocations familiales imposables (Guide, n° 7; annexer feuillet TFA1)	12	
provenances	Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	13	
	Montant imposable des dividendes de corporations canadiennes imposables (joindre Annexe 4 remplie)	14	
	Intérêts et autres revenus de placements (joindre Annexe 4 remplie)	15	
	Revenus de location (Annexe 7)	Bruts 83	Nets 16
	Gains en capital imposables (pertes en capital déductibles) — remplir et joindre Annexe 2	17	
	Autres revenus (Guide, n° 17; préciser)	18	
	Revenus d'entreprise	Bruts 84	Nets 19
	Revenus professionnels	Bruts 85	Nets 20
travail indépendant (Guide, n° 18)	Revenus de commissions	Bruts 86	Nets 21
	Revenus d'agriculture	Bruts 87	Nets 22
	Revenus de pêche	Bruts 88	Nets 23
	Revenu total (total des lignes 08 à 23 incl — inscrire ce montant à la ligne 24, page 2)	24	

**revenu total** (total des lignes 08 à 23 incl. — inscrire ce montant à la ligne 24, page 2)

27

Ne rien  
écrire ici

Ne rien  
écrire ici

900



**2 Calculation of Taxable Income**

Total Income (from line 24 on page 1) 24

Deductions from Total Income

Canada or Quebec Pension Plan contributions (Guide item 19)		
Contributions through employment from Box (D) on all T4 slips (maximum \$268.20)	25	
Contribution payable on self-employed earnings (from page 3)	26	
Unemployment Insurance premiums from Box (E) on all T4 slips (maximum \$300.30; Guide item 20)	29	
Registered pension plan contributions (Guide item 21)	32	
Registered retirement savings plan premiums (Guide item 22; attach receipts)	33	
Registered home ownership savings plan contributions (Guide item 23; attach receipts)	34	
Annual union, professional or like dues (Guide item 24; attach receipts)	35	
Tuition fees—claimable by student only (Guide item 25; attach receipts)	36	
Child care expenses (complete and attach Schedule 5)	37	
Allowable business investment losses (Guide item 27)	38	
Other deductions (Guide item 28; please specify)	39	
Add lines 25 to 39 inclusive	40	

Net Income (subtract line 40 from line 24) 41

Claim for Personal Exemptions

<b>Basic Personal Exemption</b>	Claim \$3,560.00
<b>Age Exemption</b> —If you were born in 1917 or earlier	Claim \$2,220.00
If you did not receive the Old Age Security Pension, attach a letter giving reasons.	
<b>Married Exemption</b> (Guide items 31 and 32)—If applicable, please check <input type="checkbox"/> box 1, or 2	
<b>Married on or before December 31, 1982, and supported spouse in 1982</b>	
1. whose net income in that year, while married, was not over \$550.	1. <input type="checkbox"/> Claim \$3,110.00
2. whose net income in that year, while married, was over \$550.	2. <input type="checkbox"/> 3,660.00
but not over \$3,660.	
Subtract: spouse's net income while married	
If your marital status changed	Claim
in 1982, please give date of change	
<b>Exemption for Wholly Dependent Children</b> See Guide item 34.	
Provide details below and claim according to child's age and net income. Do not claim here for a child you have claimed on Schedule 6. See Guide item 34 if child's net income exceeds limit.	
<b>Children born in 1965 or later</b> —Claim \$670 for each child whose net income was not over \$2,320.	
<b>Children born in 1964 or earlier</b> —Claim \$1,220 for each child whose net income was not over \$2,440 and who, if born in 1960 or earlier, was in full-time attendance at a school or university or was infirm.	
Name of child (attach list if space insufficient)	Relationship to you
Date of birth of child Day Month Year	If born in 1960 or earlier state whether infirm or school attended
Net income in 1982	Claim
Total claim for wholly dependent children 43	
Additional Personal Exemptions from Schedule 6 attached 44	
Total Personal Exemptions (add above items) 45	

Subtract line 45 from line 41 46

Other deductions from Net Income

Standard deduction—Claim \$100 (no receipts required) or total at line 50 below, but not both 47	
Medical expenses—(attach receipts and completed Schedule 9)	48
Subtract: 3% of 'Net Income' (line 41 above)	
Allowable portion of medical expenses	
Add: Charitable donations (attach receipts)	49
Total (If this amount is greater than \$100, enter on line 47 above)	50
Interest, dividends and capital gains deduction (Guide item 40; attach completed Schedule 4)	51
Pension income deduction (Guide item 41)	52
Deduction for blind persons or persons confined to a bed or wheelchair (Guide item 42)	
Claim relates to: Self <input type="checkbox"/> or dependant other than spouse (specify)	53
Education deduction (Guide item 43; attach completed form T2202 or T2202A)	54
Eligible deductions transferred from spouse (Guide item 44; attach completed Schedule 3)	55
Gifts to Canada or a province (Guide item 45; attach receipts)	56
Unemployment Insurance benefit repayment payable from page 3 (Guide item 46)	58
Non-capital losses of other years (Guide item 48)	59
Capital losses of other years (1972 to 1981) (Guide item 49)	60
Add lines 47, 51 to 60 inclusive	61
Subtract line 61 from line 46	61(a)
Subtract Forward Averaging Elective Income Deduction from line (16) of form T540 (Guide item 51)	911
<b>Taxable Income</b> (enter this amount on page 4) 62	

## Calcul du revenu imposable

Revenu total (ligne 24, page 1) 24

Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec (Guide, n° 19)	\$	
Cotisations d'employé selon case (D) des feuillets T4 (maximum \$268.20)	25	
Cotisation à payer sur les gains d'un travail indépendant (page 3)	26	
Primes d'assurance-chômage selon case (E) des feuillets T4 (maximum \$300.30; Guide, n° 20)	29	
Cotisations à un régime enregistré de pensions (Guide, n° 21)	32	
Primes d'un régime enregistré d'épargne-retraite (Guide, n° 22; annexer reçus)	33	
Contributions à un régime enregistré d'épargne-logement (Guide, n° 23; annexer reçus)	34	
Cotisations annuelles syndicales, professionnelles ou semblables (Guide, n° 24; annexer reçus)	35	
Frais de scolarité—déductibles par l'étudiant seulement (Guide, n° 25; annexer reçus)	36	
Frais de garde d'enfants (remplir et joindre Annexe 5)	37	
Pertes déductibles au titre d'un placement d'entreprise (Guide, n° 27)	38	
Autres déductions (Guide, n° 28; préciser)	39	
Total des lignes 25 à 39 incl. 40		

Revenu net (ligne 24 moins ligne 40) 41

**Exemption personnelle de base** Inscrivez \$3,560.00

**Exemption en raison d'âge**—Si vous êtes né(e) en 1917 ou avant Inscrivez \$2,220.00

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour en donner la raison.

**Exemption de marié(e)** (Guide, nos 31 et 32) S'il y a lieu, cocher ☒ le numéro 1 ou 2.**Marié(e) au 31 décembre 1982 et soutien, en 1982, du conjoint**1. dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé \$550. 1. ☐ Inscrivez \$3,110.002. dont le revenu net au cours de l'année, pendant le mariage, s'est situé entre \$550 et \$3,660. 2. ☐ 3,660 00 42

Moins: Revenu net du conjoint pendant le mariage

Si votre état civil a changé en 1982, donnez la date du changement

Inscrivez

**Exemption pour enfants entièrement à charge** (Guide, n° 34)Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Ne pas demander ici d'exemption pour un enfant déclaré à l'Annexe 6. Voir n° 34 du Guide si le revenu net de l'enfant dépasse les limites. **Enfants nés en 1965 ou après**—Déduire \$670 pour chaque enfant dont le revenu net n'a pas dépassé \$2,320.**Enfants nés en 1964 ou avant**—Déduire \$1,220 pour chaque enfant dont le revenu net n'a pas dépassé \$2,440 et qui, s'il est né en 1960 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant (Faute d'espace, annexer une liste)	Lien de parenté avec vous	Date de naissance de l'enfant			S'il est né en 1960 ou avant, indiquer l'école fréquentée ou dire s'il était infirme.	Revenu net en 1982 \$	Exemption
		Jour	Mois	Année			

Total des exemptions pour enfants entièrement à charge 43

**Exemptions personnelles supplémentaires, selon Annexe 6 ci-jointe** 44**Total des exemptions personnelles** (additionner les exemptions ci-dessus) 45

Ligne 41 moins ligne 45 46

**Déduction forfaitaire**—\$100 (aucun reçu nécessaire) ou le total à la ligne 50 ci-dessous, mais non les deux 47

Frais médicaux—(joindre reçus et Annexe 9 remplie)	48	
Moins: 3% du «Revenu net» (ligne 41 ci-dessus)		
Tranche déductible des frais médicaux		
Ajouter: Dons de charité (joindre reçus)	49	
Total: (Si ce montant dépasse \$100, l'inscrire à la ligne 47 ci-dessus)	50	

**Déduction pour intérêts, dividendes et gains en capital** (Guide, n° 40; joindre Annexe 4 remplie) 51**Déduction relative au revenu de pensions** (Guide, n° 41) 52**Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant** (Guide, n° 42)Personne visée: Vous-même ☐ ou personne à charge autre que le conjoint (préciser) 53**Déduction relative aux études** (Guide, n° 43; annexer formule T2202 ou T2202A remplie) 54**Transfert de déductions admissibles entre conjoints** (Guide, n° 44; joindre Annexe 3 remplie) 55**Dons au Canada ou à une province** (Guide, n° 45; joindre reçus) 56**Remboursement exigible de prestations d'assurance-chômage** selon page 3 (Guide, n° 46) 58**Pertes autres qu'en capital d'autres années** (Guide, n° 48) 59**Pertes en capital d'autres années (1972 à 1981)** (Guide, n° 49) 60

Total des lignes 47 et 51 à 60 incl. 61

Ligne 46 moins ligne 61 61a)

**Soustraire: Déduction relative au revenu étalé en vertu d'un choix** (selon ligne (16) de la formule T540) (Guide, n° 51) 911**Revenu imposable** (inscrire ce montant à la page 4) 62



Attach all required information slips, receipts, schedules and statements to the top of this page.

**Canada Pension Plan Contribution on Self-Employed Earnings** (Guide item 19)

Contributory Self-Employed Earnings

Add: Contributory earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Contributory Earnings

Subtract: Basic Canada Pension Plan Exemption of \$1,600

Equals: Earnings Subject to Contribution (maximum \$14,900)

Required Contribution (3.6% of 'Earnings Subject to Contribution': maximum \$536.40)

Subtract: Contributions through employment (from T4 slips)

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 26 on page 2 and also on line 68 on page 4.)

**Unemployment Insurance Benefit Repayment Payable** (Guide item 46)

Unemployment Insurance benefits from line 13 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid") and claimed at line 39 on page 2

Net Unemployment Insurance benefits received in the year

Net Income from line 41 on page 2

Subtract: Base Amount

Net Income in excess of Base Amount (if negative, enter zero)

Unemployment Insurance Benefit Repayment Payable—30% of Amount (A) or (B), whichever is less.

(Please enter this amount on line 58 on page 2 and also on line 69 on page 4.)

**Calculation of Federal Political Contribution Tax Credit** (Guide item 54)

Total Federal Political Contributions (attach receipts)

(Please enter this amount also on line 960 on page 4.)

Allowable credit—75% of first \$100 of 'Total Federal Political Contributions', credit is

50% of next \$450 of 'Total Federal Political Contributions', credit is

33% of amount of 'Total Federal Political Contributions' exceeding \$550, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum \$500). (Please enter this amount on line 64 on page 4.)

**Self-Employment and/or Rentals**

• You must file a Statement of Income and Expenses and a Balance Sheet with your return (Guide item 18).

• If you reported Self-Employed or Rental Income on page 1, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse (if partnership, enter only your share)

How many commercial operations, in the following fields, are covered by this report:

Business

Professions

Farming

Fishing

Rental Property

Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No. or R.R. No.

City

Province or Territory

Postal Code

Fiscal Period ending in 19

Month

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?

No ☐Yes - Retail ☐Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service.

Total income from this operation \$

Products, construction activities or services

1

%

2.

%

3.

%



Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

3

**Cotisation au Régime de pensions du Canada sur les gains d'un travail indépendant** (Guide, n° 19)

Gains cotisables d'un travail indépendant

Plus: Gains cotisables d'un emploi selon case (C) ou case (I) des feuillets T4

= Total des gains cotisables

Moins: Exemption de base de \$1,600 en vertu du Régime de pensions du Canada

= Gains assujettis à la cotisation (maximum \$14,900)

Cotisation requise (3.6% des «Gains assujettis à la cotisation»: maximum \$536.40)

Moins: Cotisations d'employé (selon feuillets T4)

X 2 =

**Cotisation au Régime de pensions du Canada à payer sur les gains d'un travail indépendant** (inscrire ce montant à la ligne 26, page 2 et à la ligne 68, page 4)**Remboursement exigible de prestations d'assurance-chômage** (Guide, n° 46)

Prestations d'assurance-chômage selon ligne 13, page 1

Moins: Prestations remboursées, s'il y a lieu, au cours de l'année (joindre reçu officiel «État des prestations remboursées») et inscrites à la ligne 39, page 2

Prestations d'assurance-chômage nettes reçues au cours de l'année

Revenu net selon ligne 41, page 2

Moins: Montant de base

Revenu net excédant le montant de base (si le montant est négatif, inscrire zéro)

**Remboursement exigible de prestations d'assurance-chômage** — 30% du moins élevé de (A) et de (B).

Inscrire ce montant à la ligne 58, page 2 et à la ligne 69, page 4.)

**Calcul du crédit d'impôt pour contributions politiques fédérales** (Guide, n° 54)

Total des contributions politiques fédérales (joindre les reçus)

Inscrire ce montant à la ligne 960, page 4.)

Crédit admissible — 75% de la première tranche de \$100 du «Total des contributions politiques fédérales»

50% de la tranche suivante de \$450 du «Total des contributions politiques fédérales»

33 1/3% de la fraction du «Total des contributions politiques fédérales» qui excède \$550

**Total du crédit d'impôt admissible pour contributions politiques fédérales**

(maximum \$500) — (Inscrire ce montant à la ligne 64, page 4.)

**Travail indépendant et biens de location**

Vous devez joindre à votre déclaration un état des revenus et dépenses, ainsi qu'un bilan (Guide, n° 18).

Si vous avez déclaré des revenus d'un travail indépendant ou des revenus de location à la page 1, veuillez remplir cette section.

Inscrivez le salaire ou traitement versé à votre conjoint dans l'année (dans le cas d'une société, inscrivez votre part seulement)

Combien d'entreprises distinctes possédez-vous ou exploitez-vous dans chacun des domaines suivants?

Commerce

Professions libérales

Agriculture

Pêche

Biens de location

Ventes à commission

Donnez les renseignements suivants sur l'entreprise qui produit le revenu total le plus élevé:

Raison sociale

Adresse

Numéro, rue, C.P. ou R.R.

Ville

Province ou territoire

Code postal

Exercice financier se terminant le

19

Mois

N° de compte de versements d'employeur

Dans le cas d'une société en nom collectif, nombre d'associés:

Dans le cas d'une société à responsabilité limitée:

Nom du gérant

Décrivez brièvement les activités principales de l'entreprise:

L'entreprise est-elle engagée dans la vente de marchandises?

Non ☐Oui — au détail ☐en gros ☐

Énumérez les principaux produits extraits, fabriqués ou vendus, les activités de construction ou les services fournis. Indiquez le pourcentage de revenu tiré de chaque produit, activité de construction ou service par rapport au revenu total de l'entreprise.

Revenu total tiré de l'entreprise \$

Produits, activités de construction ou services

1.		%
2.		%
3.		%

## 4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 62 on page 2 \$

## Calculation of Federal Tax Payable:

Federal Tax from Tax Table

(A)

Subtract: Spouse's Federal Tax Reduction  
(See Guide item 52)

913

(B)

Federal Tax Payable—from line (B) or from line 63 on Schedule 1

63

Subtract: Federal Political Contribution Tax Credit from calculation on page 3

64

Federal Tax Payable Before Business Investment Tax Credit

Subtract: Business Investment Tax Credit from form T2038 (IND.) (Guide item 55)

65

Federal Tax Payable Before Employment Tax Credit

Subtract: Employment Tax Credit Claimed from form T2208 (Guide item 56)

66

Federal Tax Payable Before Federal Forward Averaging Tax

Add: Federal Forward Averaging Tax on Elective Income from line (17) of form T540 (Guide item 57)

66(a)

Net Federal Tax Payable

\$

C

Add: British Columbia Tax Payable from Tax Table in Guide or from line 67 on Schedule 1 (If your

Taxable Income is \$2,890 or less, the amount at this line should not exceed line (B) above)

67

Add: British Columbia Forward Averaging Tax on Elective Income from line (18) of form T540

67(a)

Net British Columbia Tax Payable

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3

68

Unemployment Insurance Benefit Repayment Payable from page 3 (Guide item 46)

69

Net Current Year  
Employment Credits

Total Payable 70

959 \$

Total Federal Political Contributions

Total tax deducted per information slips  
(Guide item 58)

\$

C

71

960 \$

British Columbia Tax Credits (Guide item 70)

74

Tax Adjustments

961 \$

Canada Pension Plan Overpayment (Guide item 19)

75

Foreign Taxes Paid

962 \$

Unemployment Insurance Overpayment (Guide item 20)

76

963 \$

Amounts paid by instalments

77

Net Foreign Income

963 \$

Child Tax Credit (from Schedule 10)

78

Total Investment in Qualified Property

Total Credits

958 \$

964 \$

965 \$

966 \$

If taxpayer is deceased,  
please give date of death

967

Day Month Year

975

Please enter this difference in applicable space below.

A difference of less than a \$1.00 is neither charged nor refunded.

Refund 79

Balance Due 80

IMPORTANT: The inside front cover of your  
guide tells you when to expect your refund.

Amount Enclosed

Please attach cheque or money order payable to  
the Receiver General. Do not mail cash.  
Payment is due not later than April 30, 1983.Name and address of any individual or firm, other than the taxpayer,  
who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any  
documents attached is true, correct and complete in every respect  
and fully discloses my income from all sources.

Please sign here

Date

Telephone

Form authorized and prescribed by order of the Minister of National Revenue for  
purposes of Part I of the Income Tax Act, Part I of the Canada Pension Plan and  
Part VIII of the Unemployment Insurance Act, 1971.

It is a serious offence to make a false return.

Canadian Human Rights Act Federal Information Bank number 15605



## Sommaire de l'impôt et des crédits

L'impôt peut être calculé de deux façons (voir Guide)

Revenu imposable (ligne 62, page 2) \$

Calcul de l'impôt fédéral à payer:

Impôt fédéral selon table d'impôt

(A)

Soustraire: Réduction d'impôt fédéral du conjoint  
(Voir le n° 52 du Guide)

913

(B)

Impôt fédéral à payer—selon ligne (B) ou ligne 63 de l'Annexe 1

\$

¢

Soustraire: **Crédit d'impôt pour contributions politiques fédérales** selon calcul de la page 3

63

64

Impôt fédéral à payer avant crédit d'impôt à l'investissement commercial

Soustraire: **Crédit d'impôt à l'investissement commercial** selon formule T2038 (IND.) (Guide, n° 55)

65

Impôt fédéral à payer avant crédit d'impôt à l'emploi

Soustraire: **Crédit d'impôt à l'emploi demandé** selon formule T2208 (Guide, n° 56)

66

Impôt fédéral à payer avant impôt sur le revenu étalé

Ajouter: **Impôt fédéral sur le revenu étalé en vertu d'un choix** selon ligne (17) de la formule T540 (Guide, n° 57)

66a)

Impôt fédéral net à payer

Ajouter: **Impôt de la Colombie-Britannique à payer** selon table d'impôt du Guide ou ligne 67 de l'Annexe 1 (Si votre  
revenu imposable est de \$2,890 ou moins, le montant inscrit ici ne doit pas dépasser celui de la ligne (B) ci-dessus)

67

Ajouter: Impôt de la Colombie-Britannique sur le revenu étalé en vertu d'un choix selon ligne (18) de la formule T540

67a)

Impôt net de la Colombie-Britannique à payer

Cotisation au Régime de pensions du Canada à payer sur les gains d'un travail indépendant selon page 3

68

Remboursement exigible de prestations d'assurance-chômage selon page 3 (Guide, n° 46)

69

Crédit d'impôt à l'emploi  
net (année courante)

959 \$

Total à payer 70

Impôt total retenu selon feuillets de  
renseignements (Guide, n° 58)

71

Total des contributions  
politiques fédérales

960 \$

Crédit d'impôt de la Colombie-Britannique  
(Guide, n° 70)

74

Rajustements d'impôt

961 \$

Paiement en trop au Régime de pensions du Canada  
(Guide, n° 19)

75

Impôts étrangers payés

962 \$

Paiement en trop d'assurance-chômage  
(Guide, n° 20)

76

Revenu étranger net

963 \$

Montant payé par acomptes

77

Crédit d'impôt pour enfants (Annexe 10)

78

Investissement total dans  
des biens admissibles

958 \$

Inscrire la différence dans l'espace approprié ci-dessous

Une différence de moins de \$1 n'est ni exigée ni remboursée.

964 \$

Remboursement 79

Solde dû 80

965 \$

**IMPORTANT:** La couverture avant intérieure du Guide  
indique les délais prévus pour les remboursements.

966 \$

Somme jointe

Si le contribuable est décédé,  
indiquer la date du décès

967

Jour Mois Année

975

Annexer un chèque ou un mandat à l'ordre du  
Receveur général. Ne pas envoyer  
d'espèces par la poste. Le paiement  
doit être fait au plus tard le 30 avril 1983.

Signer ici

Date

Téléphone

Faire une fausse déclaration constitue une infraction grave.

Banque fédérale de données n° 15605—Loi canadienne sur les droits de la personne

Nom et adresse de toute personne ou maison, autre que le contri-  
buable, qui a rempli la présente déclaration contre rémunération.

Nom

Adresse

Téléphone

Formule autorisée et prescrite sur l'ordre du Ministre du Revenu national aux fins de la  
Partie I de la Loi de l'impôt sur le revenu, de la Partie I du Régime de pensions du Canada  
et de la Partie VIII de la Loi de 1971 sur l'assurance-chômage.



**Schedule 1—Detailed Tax Calculation** (Guide item 53)**Federal Income Tax**

Federal Income Tax on Taxable Income—Use the '1982 Rates of Federal Income Tax' below.

	\$	¢		\$	¢	\$	¢	\$	¢
Taxable Income from line 62 on page 2 of your return									
	On the first		tax is						
	On remaining		tax at	% is					
Total Federal Income Tax on Taxable Income									
Add: Tax Adjustments (Guide items 38 and 53B; please specify)								<b>961 *</b>	
								Total	

Subtract: Federal Dividend Tax Credit—22% of Taxable amount of dividends from taxable Canadian corporations (line 14 on page 1 of your return), not to exceed 'Total' above

**Basic Federal Tax**

Subtract: Federal Tax Reductions (Guide item 53D):

1. For self (\$200 or the amount of 'Basic Federal Tax', whichever is less)
2. For spouse (you may claim your spouse's unused Federal Tax Reduction—see Guide item 52)

Total of above Federal Tax Reductions (maximum \$400)

**913 \***

Federal Tax

Subtract: Federal Foreign Tax Credit—Make separate calculation for each foreign country. (Guide item 53E)

- (a) Income Tax or Profits Tax paid to a foreign country

**962 \***

- (b) Net Foreign Income
- 963 \***

'Federal Tax' plus any  
Dividend Tax  
Credit

Net income (line 41) less  
any capital losses of other years allowed (line 60)  
and interest, dividends and capital gains deduction (line 51)

Deduct (a) or (b) above, whichever is less

Federal Tax Payable 63 \*

**British Columbia Income Tax** (Applicable to residents of British Columbia on December 31, 1982)

If you were not a resident of British Columbia on December 31, 1982 or if you had income from a business with a permanent establishment outside British Columbia in 1982, refer to Guide item 53F.

Note: If your Taxable Income is \$2,890 or less, the Basic British Columbia Income Tax is 44% of 'Basic Federal Tax' or the amount of 'Federal Tax Payable' (line 63), whichever is less.

Basic British Columbia Income Tax—44% of 'Basic Federal Tax'

Subtract: Provincial Foreign Tax Credit from calculation on form T2036 (Guide item 53F)

Adjusted British Columbia Tax Payable

Add: British Columbia Surtax—10% of 'Adjusted British Columbia Tax Payable' in excess of \$3,500

BRITISH COLUMBIA TAX PAYABLE 67 \*

\*Please transfer the amounts of the items indicated by an asterisk (\*) to the identically numbered lines on page 4 of the return.

**1982 Rates of Federal Income Tax**

Taxable Income	Tax	Taxable Income	Tax
\$1,112 or less	6%	\$11,120	\$ 1,868 + 20% on next \$ 4,448
1,112	\$ 67 + 16% on next \$1,112	15,568	2,758 + 23% on next 4,448
2,224	245 + 17% on next 2,224	20,016	3,781 + 25% on next 11,120
4,448	623 + 18% on next 2,224	31,136	6,561 + 30% on next 22,240
6,672	1,023 + 19% on next 4,448	53,376	13,233 + 34% on remainder

# Annexe 1 — Calcul détaillé de l'impôt (Guide, n° 53)

## Impôt fédéral sur le revenu

Impôt fédéral sur le revenu imposable — Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1982» ci-après.

Revenu imposable (ligne 62, p. 2 de la déclaration)	\$	¢	\$	¢	\$	¢
Sur les premiers			l'impôt est de			
Sur le reste			l'impôt à	% est de		
Total de l'impôt fédéral sur le revenu imposable						

Ajouter: Rajustements d'impôt (Guide, nos 38 et 53B; préciser)

**961 \***

Total

Soustraire: Dégrèvement fédéral pour dividendes — 22% du montant imposable des dividendes de corporations canadiennes imposables (ligne 14, page 1 de votre déclaration), jusqu'à concurrence du «Total» ci-dessus

## Impôt fédéral de base

Soustraire: Réductions d'impôt fédéral (Guide, n° 53D):

1. Pour vous-même (l'«Impôt fédéral de base» jusqu'à concurrence de \$200)

2. Pour votre conjoint (vous pouvez demander la réduction d'impôt fédéral non utilisée de votre conjoint — voir Guide, n° 52)

**913 \***

Total des réductions d'impôt fédéral (maximum \$400)

Impôt fédéral

Soustraire: Dégrèvement fédéral pour impôt étranger — Faire un calcul distinct pour chaque pays étranger (Guide, n° 53E)

a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger

**962 \***

b) Revenu étranger net **963 \*** X «Impôt fédéral» \$ plus tout dégrèvement pour dividendes =

Revenu net (ligne 41) moins toute perte en capital admise d'autres années (ligne 60) et déduction pour intérêts, dividendes et gains en capital (ligne 51)

Déduire le moindre de a) et b) ci-dessus

Impôt fédéral à payer **63 \***

## Impôt sur le revenu de la Colombie-Britannique (S'applique aux résidents de la Colombie-Britannique le 31 décembre 1982)

Si vous n'étiez pas résident de la Colombie-Britannique le 31 décembre 1982 ou si vous avez touché un revenu d'une entreprise qui avait un établissement permanent ailleurs qu'en Colombie-Britannique en 1982, consultez le n° 53F du Guide.

Remarque: Si votre revenu imposable est de \$2,890 ou moins, l'«Impôt de base sur le revenu de la Colombie-Britannique» est égal au moindre des montants suivants: 44% de l'«Impôt fédéral de base» ou l'«Impôt fédéral à payer» (ligne 63).

Impôt de base sur le revenu de la Colombie-Britannique — 44% de l'«Impôt fédéral de base»

Soustraire: Dégrèvement provincial pour impôt étranger selon formule T2036 (Guide, n° 53F)

Impôt rajusté de la Colombie-Britannique à payer

Ajouter: Surtaxe de la Colombie-Britannique — 10% de l'«Impôt rajusté de la Colombie-Britannique à payer» qui dépasse \$3,500

IMPÔT DE LA COLOMBIE-BRITANNIQUE À PAYER **67 \***

\* Reporter les montants des lignes marquées d'un astérisque (\*) aux lignes portant les mêmes numéros en page 4 de la déclaration.

## Taux de l'impôt fédéral sur le revenu pour 1982

Revenu imposable	Impôt	Revenu imposable	Impôt
\$1,112 ou moins	6%	\$ 11,120	\$ 1,868 + 20 % des \$ 4,448 suivants
1,112	\$ 67 + 16% des \$1,112 suivants	15,568	2,758 + 23 % des 4,448 suivants
2,224	245 + 17% des 2,224 suivants	20,016	3,781 + 25 % des 11,120 suivants
4,448	623 + 18% des 2,224 suivants	31,136	6,561 + 30 % des 22,240 suivants
6,672	1,023 + 19% des 4,448 suivants	53,376	13,233 + 34 % du reste



# Schedule 2—Summary of Dispositions of Capital Property in 1982 (Guide item 16)

Particulars of Current Year Dispositions (If space below is insufficient, please attach statement.)

Note: Losses arising on the disposal of shares of, or debts owing by, a Canadian-controlled private corporation should not be claimed on this schedule. (See Guide item 27.)

		(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (re dispositions)	(5) Gain (or loss) (Col. 2 less Cols. 3 and 4)
Canadian Securities (Guide item 16E)						
Shares	Name of corporation and class of shares					
No. of shares		\$	¢	\$	¢	\$ Gain (or loss) ¢
Total Proceeds		977				Net Gain (or loss) 978

• If any of the above shares are those of a private Canadian corporation, check here ☐ 968

Bonds, Debentures, Promissory Notes, etc.

Face value	Maturity date	Name of Issuer				Gain (or loss)
Total Proceeds			979			Net Gain (or loss) 980

Other Securities and Properties (Guide item 16F)

Shares	Name of corporation and class of shares					Gain (or loss)
No. of shares						
Total Proceeds		981				Net Gain (or loss) 982

Real Estate and Depreciable Property—Do not include losses on depreciable property

Address or legal description						Gain (or loss)
Total Proceeds		983				Net Gain (or loss) 984

• If (any of) the above property(ies) was (were) acquired before Valuation Day, check here ☐ 956

• If (one of) the above property(ies) was your Principal Residence, check here ☐ 957

Bonds, Debentures, Promissory Notes and Other Properties

Face value	Maturity date	Name of Issuer				Gain (or loss)
Total Proceeds			985			Net Gain (or loss) 986

Personal Use Property (full description)

						Gain only 987
--	--	--	--	--	--	---------------

Listed Personal Property (full description)

NOTE: Not Listed Personal Property	Subtract: Unapplied Listed Personal Property Losses from other years	
Losses may only be applied against Listed Personal Property Gains.	Net Gain only	988

Information Slips—Capital Gains (or losses, where applicable)

	Gains (or losses) from Canadian Securities	Other Gains (or losses)
T3 Supplementaries—"Capital Gains"	Box (F)	Box (F)
T3 Supplementaries—"Insurance Segregated Fund Losses"		Box (R)
T4PS Supplementaries—"Capital Gains (or Losses)"	Box (J)	Box (K)
T5 Supplementaries—"Capital Gains Dividends"	Box (I)	
T600C—Cash Bonus Payment Canada Saving Bonds (Guide item 9)		
Net Gain (or loss)	989 (A)	990 (B)

(A) + (B) =

Reserves—Add: Amount (if any) of 1981 Reserve (Guide item 16G) ☐

991

Total of all net gains (or losses) in Column (5)

Subtract: Amount (if any) of 1982 Reserve (Guide item 16G) ☐

992

Total Capital Gain (or loss)

Taxable Capital Gains (Allowable Capital Losses) One-half of the above 'Total Capital Gain (or loss)'

(Please enter this amount on line 17 on page 1 of your return. If a loss, the amount to be entered on page 1 of your return must not exceed \$2,000.)



Remarque: Ne pas déclarer ici les pertes résultant de la disposition d'actions ou de créances d'une corporation privée dont le contrôle est canadien. (Guide, n° 27)	(1) Année de l'acquisition	(2) Produit de la disposition	(3) Prix de base rajusté	(4) Débours et dépenses (concernant les dispositions)	(5) Gain (ou perte) (Col. 2 moins col. 3 et 4)
--	----------------------------	-------------------------------	--------------------------	---	--

<b>Actions</b>		<b>Raison sociale et catégorie d'actions</b>	\$	¢	\$	¢	\$	¢	\$ Gain (ou perte)	¢
<b>Nombre d'actions</b>										
<b>Produit total</b>			<b>977</b>		<b>Gain net (ou perte nette)</b>			<b>978</b>		

Valeur nominale	Date d'échéance	Nom de l'émetteur					Gain (ou perte)
Produit total			979			Gain net (ou perte nette)	980

[illegible][illegible]

<i>Valeur nominale</i>	<i>Date d'échéance</i>	<i>Nom de l'émetteur</i>					<i>Gain (ou perte)</i>
<b>Produit total 985</b>						<b>Gain net (ou perte nette) 986</b>	

[illegible][illegible]Gain net seulement **988**

3 Supplémentaire—«Gains en capital»	Case (F)	Case (F)	
3 Supplémentaire—«Pertes sur fonds réservé d'assureur»		Case (R)	
4PS Supplémentaire—«Gains (ou pertes) en capital»	Case (J)	Case (K)	
5 Supplémentaire—«Dividendes sur gains en capital»	Case (I)		
600C—Gratification en espèces: obligations d'épargne du Canada (Guide, n° 9)			
Gain net (ou perte nette) <b>989</b>	(A)	<b>990</b> (B)	(A) + (B) =

**Soustraire:** Montant (s'il y a lieu) de la réserve de 1982 (Guide, n° 16G)

**ains en capital imposables (pertes en capital déductibles)**—La moitié du « Total du gain (ou de la perte) en capital » ci-dessus

4 inscrire à la ligne 17, page 1 de votre déclaration. Dans le cas d'une perte, le montant en page 1 de votre déclaration ne doit pas dépasser \$2,000.)

**Schedule 3—Eligible Deductions Transferred from Spouse** (Guide item 44)

- For use if you are claiming deductions which are transferable from your spouse.

**A—Details of Spouse's Income**

Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see Guide item 40)

\$ \_\_\_\_\_ ¢ \_\_\_\_\_ \$ \_\_\_\_\_ ¢ \_\_\_\_\_

Subtract: Interest on money borrowed to earn eligible income

1 \_\_\_\_\_ 2 \_\_\_\_\_ 3 \_\_\_\_\_ 4 \_\_\_\_\_ 5 \_\_\_\_\_

Pension income eligible for the pension income deduction

6 \_\_\_\_\_ 7 \_\_\_\_\_ 8 \_\_\_\_\_ 9 \_\_\_\_\_

Old Age Security Pension

10 \_\_\_\_\_ 11 \_\_\_\_\_ 12 \_\_\_\_\_ 13 \_\_\_\_\_

All other income—please specify

14 \_\_\_\_\_ 15 \_\_\_\_\_ 16 \_\_\_\_\_ 17 \_\_\_\_\_

Total Income

18 \_\_\_\_\_ 19 \_\_\_\_\_ 20 \_\_\_\_\_ 21 \_\_\_\_\_

Subtract: Deductions from Total Income (please specify) — *Do not include 'Claim for Personal Exemptions', 'Other deductions from Net Income' or 'Interest on money borrowed to earn eligible income' (line 2 above).*

22 \_\_\_\_\_ 23 \_\_\_\_\_ 24 \_\_\_\_\_ 25 \_\_\_\_\_

Spouse's Net Income

26 \_\_\_\_\_ 27 \_\_\_\_\_ 28 \_\_\_\_\_ 29 \_\_\_\_\_

Is your spouse filing a 1982 Income Tax return? Yes ☐ No ☐ If 'No', attach your spouse's information slips.

**B—Calculation of Eligible Deductions Transferred**

Spouse's Age Exemption—If your spouse was 65 years of age or over, provide your spouse's date of birth \_\_\_\_\_ and claim \$2,220

Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_ 10 \_\_\_\_\_

Deduction if your spouse was totally blind at any time in the year or was, throughout any 12 month period ending in the year, necessarily confined for a substantial period of time each day to a bed or wheelchair, claim \$2,220

11 \_\_\_\_\_ 12 \_\_\_\_\_

Spouse's Education Deduction—if your spouse was a student in full-time attendance at a designated educational institution in a qualified educational program, claim \$50 for each month of attendance and attach your spouse's completed form T2202 or T2202A

13 \_\_\_\_\_ 14 \_\_\_\_\_

Interest, Dividends and Capital Gains Deduction and Pension Income Deduction

Enter amount from line 3 or \$1,000, whichever is less

15 \_\_\_\_\_ 16 \_\_\_\_\_

Enter amount from line 4 or \$1,000, whichever is less

17 \_\_\_\_\_ 18 \_\_\_\_\_

Total of lines 13 and 14

19 \_\_\_\_\_ 20 \_\_\_\_\_

Basic Married Exemption

enter \$3,110

21 \_\_\_\_\_ 22 \_\_\_\_\_

Subtract: Married Exemption claimed (line 42 on page 2 of your return)—if not claimed, enter zero

23 \_\_\_\_\_ 24 \_\_\_\_\_

Excess (line 16 minus line 17)

25 \_\_\_\_\_ 26 \_\_\_\_\_

Claim the amount on line 15 or line 18, whichever is less

27 \_\_\_\_\_ 28 \_\_\_\_\_

Total Deductions (add lines 10, 11, 12 and 19)

29 \_\_\_\_\_ 30 \_\_\_\_\_

Subtract: Spouse's Net Income (from line 9)

31 \_\_\_\_\_ 32 \_\_\_\_\_

Less: Spouse's Basic Personal Exemption

enter \$3,560

33 \_\_\_\_\_ 34 \_\_\_\_\_

Excess (line 21 minus line 22)—if line 22 is greater than line 21, enter zero

35 \_\_\_\_\_ 36 \_\_\_\_\_

**Eligible Deductions Transferred** (line 20 minus line 23)—Please claim this amount on line 55 on page 2 of your return

37 \_\_\_\_\_ 38 \_\_\_\_\_



### Annexe 3—Transfert de déductions admissibles entre conjoints (Guide, n° 44)

- À utiliser si vous demandez des déductions transférables de votre conjoint.

#### A—Détails sur le revenu du conjoint

	\$	¢	\$	¢
Dividendes admissibles provenant de corporations canadiennes imposables, revenus en intérêts admissibles et gains en capital imposables admissibles (Guide, n° 40)	1			
Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu admissible	2			
	3			
Revenu de pensions donnant droit à la déduction pour revenu de pensions			4	
Pension de sécurité de la vieillesse			5	
Tous autres revenus—préciser				
Revenu total	6		7	
Soustraire: Déductions du revenu total (préciser)— <i>Ne pas inclure «Demande d'exemptions personnelles», ni «Autres déductions du revenu net», ni «Intérêts sur l'argent emprunté pour gagner un revenu admissible» (ligne 2 ci-dessus).</i>				
	8			
Revenu net du conjoint			9	

Votre conjoint produit-il une déclaration d'impôt sur le revenu pour 1982? Oui ☐ Non ☐  
 Si «non», annexer ses feuillets de renseignements.

#### B—Calcul du transfert des déductions admissibles

Exemption en raison d'âge du conjoint—si votre conjoint avait 65 ans ou plus, donnez sa date de naissance	Jour	Mois	Année	et déduisez \$2,220	10
Déduction accordée si votre conjoint était complètement aveugle à une date quelconque de l'année ou a été, pendant toute période de douze mois se terminant au cours de l'année, dans l'obligation de garder le lit ou de demeurer dans un fauteuil roulant pendant de longues périodes chaque jour—déduisez \$2,220					11
Déduction relative aux études du conjoint—si votre conjoint suivait à plein temps un programme de formation admissible dans un établissement désigné, déduisez \$50 par mois de fréquentation et joignez la formule T2202 ou T2202A remplie de votre conjoint					12
Déduction pour intérêts, dividendes et gains en capital et déduction relative au revenu de pensions					
Inscrire le montant à la ligne 3, jusqu'à concurrence de \$1,000	13				
Inscrire le montant à la ligne 4, jusqu'à concurrence de \$1,000	14				
Total des lignes 13 et 14	15				
Exemption de marié(e) de base	inscrire \$3,110	16			
Soustraire: Exemption de marié(e) demandée (ligne 42, page 2 de votre déclaration)—si vous ne l'avez pas demandée, inscrire zéro	17				
Excédent (ligne 16 moins ligne 17)	18				
Inscrire le moins élevé des montants de la ligne 15 et de la ligne 18				19	
Total des déductions (additionner les lignes 10, 11, 12 et 19)				20	
Soustraire: Revenu net du conjoint (ligne 9)	21				
Moins: Exemption personnelle de base du conjoint	inscrire \$3,560	22			
Excédent (ligne 21 moins ligne 22)—si la ligne 22 est supérieure à la ligne 21, inscrire zéro	23				
Transfert de déductions admissibles (ligne 20 moins ligne 23)—Inscrire ce montant à la ligne 55, page 2 de votre déclaration				24	



**Schedule 4—Statement of Investment Income** (Guide items 8 to 13)

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statements.

**A—Taxable Amount of Dividends from Taxable Canadian Corporations**

Include amounts credited through banks, trust companies, brokers and estates.

**1. Dividends Eligible for Interest, Dividends and Capital Gains Deduction**(from Box (H) on T3 slips or Box (B) on T5 slips)—do **not** include dividends received from a corporation not dealt with at arm's length (Guide item 40)

\$ \_\_\_\_\_ C \$ \_\_\_\_\_ C

**Total dividends eligible for interest, dividends and capital gains deduction (area E below)****2. Dividends Not Eligible for Interest, Dividends and Capital Gains Deduction**

(from Box (I) on T3 slips or Box (F) on T5 slips)—include dividends received from a corporation not dealt with at arm's length (Guide item 40)

\$ \_\_\_\_\_ C \$ \_\_\_\_\_ C

**Total dividends not eligible for interest, dividends and capital gains deduction****Taxable Amount of Dividends from Taxable Canadian Corporations** (Enter this amount on line 14 on page 1 of return)**B—Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction**

Interest from Canada Savings Bonds, \_\_\_\_\_

Other Bonds, and Trust, Bank or \_\_\_\_\_

other Deposits (specify) \_\_\_\_\_

Interest from Mortgages, Notes and other \_\_\_\_\_

Securities (except interest received from a related \_\_\_\_\_

person and from a partnership by a partner) \_\_\_\_\_

Eligible Annuity Payments (Guide item 10) \_\_\_\_\_

**Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction (area E below)****C—Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction**

Other Canadian Investment Income (specify) \_\_\_\_\_

Interest and Other Investment \_\_\_\_\_

Income from Foreign Sources \_\_\_\_\_

**Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction****Total Interest and Other Investment Income** (Enter on line 15 on page 1 of your return)**D—Carrying Charges** (Guide item 28A)

Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains Deduction \_\_\_\_\_

Interest on money borrowed to earn other Investment Income \_\_\_\_\_

Management or Safe Custody Fees \_\_\_\_\_

Safety Deposit Box Charges \_\_\_\_\_

Accounting Fees \_\_\_\_\_

Investment Counsel Fees \_\_\_\_\_

Other (please specify) \_\_\_\_\_

**Total Carrying Charges** (Enter this amount as 'Other deductions' on line 39 on page 2 of your return)**E—Calculation of Interest, Dividends and Capital Gains Deduction** (Guide item 40)

Total dividends eligible for interest, dividends and capital gains deduction (amount (A) above) \_\_\_\_\_

Total interest from Canadian sources eligible for interest, dividends and capital gains deduction (amount (B) above) \_\_\_\_\_

Eligible Taxable Capital Gains \_\_\_\_\_

One-half of the Gains included in the amounts on lines 978, 980 and in amount (A) in the "Information Slips" area on Schedule 2 (for the purpose of this calculation, capital losses should be excluded from these amounts)

**Total of above three amounts****Subtract:** Interest on money borrowed to earn income eligible for this deduction (Guide item 28A) \_\_\_\_\_**Net amount eligible for interest, dividends and capital gains deduction****Interest, Dividends and Capital Gains Deduction** (Enter \$1,000 or amount (E), whichever is less, on line 51 on page 2 of your return)

## Annexe 4—État des revenus de placements (Guide, nos 8 à 13)

Inscrire le nom des payeurs aux endroits appropriés et annexer tous les feuillets de renseignements reçus. Si l'espace est insuffisant, annexer des états.

### A—Montant imposable des dividendes de corporations canadiennes imposables

Inclure les montants crédités par les banques, les compagnies de fiducie, les courtiers et les successions.

1. Dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital—(selon case (H) des feuillets T3 ou case (B) des feuillets T5)

Ne pas inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance (Guide, n° 40)

	\$	¢	\$	C
<b>Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital (section E ci-dessous)</b>				(A)

2. Dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital—(selon case (I) des feuillets T3 ou case (F) des feuillets T5)—Inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance (Guide, n° 40)

<b>Total des dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital</b>				
<b>Montant imposable des dividendes de corporations canadiennes imposables (à inscrire à la ligne 14, page 1 de la déclaration)</b>				

### B—Intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital

Intérêts d'obligations d'épargne du Canada,

d'autres obligations, de dépôts en fiducie ou

en banque et d'autres dépôts (préciser)

Intérêts d'hypothèques, de billets et d'autres titres (sauf les intérêts reçus d'une personne avec qui vous êtes lié ou reçus d'une société par un associé)

Arrérages de rente admissibles (Guide, n° 10)

<b>Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital (section E ci-dessous)</b>				(B)

### C—Autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital

Autres revenus de placements au Canada (préciser)

Intérêts et autres revenus de placements

de sources étrangères

<b>Total des autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital</b>				
<b>Total des intérêts et autres revenus de placements (à inscrire à la ligne 15, page 1 de la déclaration)</b>				

### D—Frais financiers (Guide, n° 28A)

Intérêts sur l'argent emprunté pour gagner un revenu de placements donnant droit à la déduction pour intérêts, dividendes et gains en capital

Intérêts sur l'argent emprunté pour gagner un autre revenu de placements

Frais de gestion ou de garde en dépôt

Frais de case de coffre-fort

Frais de comptabilité

Honoraires de conseillers en placements

Autres (préciser)

<b>Total des frais financiers (à inscrire à la ligne 39, «Autres déductions», page 2 de la déclaration)</b>				(C)

### E—Calcul de la déduction pour intérêts, dividendes et gains en capital (Guide, n° 40)

Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital (montant (A) ci-dessus)

Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital (montant (B) ci-dessus)

Gains en capital imposables admissibles

½ des gains inclus dans les montants des lignes 978 et 980 et dans le montant (A) de la section «Feuillets de renseignements» de l'Annexe 2 (Aux fins du présent calcul, ne pas inclure les pertes en capital dans ces montants.)

**Total des trois montants ci-dessus** (D)

Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction (Guide, n° 28A)

**Montant net donnant droit à la déduction pour intérêts, dividendes et gains en capital** (E)

**Déduction pour intérêts, dividendes et gains en capital** (Inscrire le montant (E), jusqu'à concurrence de \$1000, à la ligne 51, page 2 de la déclaration.)



- Parent Status**
- (Check (✓) the applicable box)

- ### Children for whom expenses are claimed

Claim only for a child born in 1968 or later unless the child was infirm.

### Payments for care of the children listed

\*Total Payments

### Limitations on amounts that may be claimed as a deduction

2/3 of the above Earned Income is: **Limitation A**

B — Family Limitation—\$1,000 x the number of children listed above—maximum \$4,000

**Subtract:** In the case of a working mother, any amount claimed by her husband in respect of a period when she was infirm or in an institution

### Limitation B

C — Father Limitation—Applicable to a father who was single, a widower, divorced or *separated pursuant to a written agreement or a court order*, and who had custody and control of the children, or to a father whose wife was infirm or in an institution for a period of not less than two weeks. If the wife was infirm a certificate from the attending physician must be attached stating the duration of the infirmity.

\$30 x the number of children listed above—maximum \$120

Multiply by the number of weeks wife was infirm or in an institution or father was single, a widower, divorced or separated.

### Limitation C

### Allowable deduction for child care expenses

Claim the **least** of: 'Total Payments', or  
Limitation A, or  
Limitation B, or  
Limitation C (if applicable).

**Allowable deduction** (Please enter this amount on line 37 on page 2 of your return)

## Annexe 5—Frais de garde d'enfants (Guide, n° 26)

- Vous ne pouvez déduire de frais de garde d'enfants que si vous déclarez un revenu d'emploi, un revenu d'un travail indépendant, des allocations de formation des adultes, une subvention de recherches ou une subvention semblable.
- Les frais de garde doivent avoir été supportés et payés en 1982 pour la garde d'enfants au Canada. Les personnes qui vivent à l'étranger et *qui sont considérées comme des résidents du Canada* peuvent également avoir droit à la déduction des frais de garde d'enfants.
- Il n'est pas nécessaire de joindre les reçus à la déclaration, mais il faut pouvoir les produire sur demande.
- Vous ne pouvez déduire dans cette annexe la pension alimentaire, l'allocation de séparation ou celle d'entretien des enfants versée à votre conjoint après la séparation. (Guide, n° 28D)

**Situation du père ou de la mère** (Cocher (✓) la case appropriée.)

- 1 ☐ Mère qui travaille  
(déductibles seulement du  
revenu de la mère)
- 2 ☐ Père célibataire,  
veuf, divorcé ou séparé  
(Voir «C—Limite: père»)
- 3 ☐ Père dont la femme était atteinte d'incapacité  
ou a séjourné dans un établissement  
(Voir «C—Limite: père»)

## Enfants visés par la déduction

Ne déclarer que les enfants nés en 1968 ou après, à moins qu'ils n'aient été infirmes.

*S'il est né avant 1968,  
indiquer la nature  
de l'infirmité.*

*Si les frais ont trait à un séjour dans un pensionnat ou une colonie de vacances, indiquer le nombre de semaines passées à cet endroit.*

Nom de l'enfant	Date de naissance de l'enfant			S'il est né avant 1966, indiquer la nature de l'infirmité.	colonie de vacances, indiquer le nombre de semaines passées à cet endroit.
	Jour	Mois	Année		

### Sommes versées pour la garde des enfants visés par la déduction

**Ne pas compter les sommes versées à un parent né en 1961 ou après, ni les sommes versées à une personne déclarée à charge par vous ou votre conjoint. Fournir ci-après les précisions sur les organisations ou les particuliers auxquels vous avez effectué de tels paiements. \* Si les sommes ont été versées à un pensionnat ou à une colonie de vacances, ne pas inscrire plus de \$30 par semaine, par enfant.**

[illegible]

## Limites des montants déductibles

A—Limite: revenu—Revenu gagné (le total de vos revenus d'emploi, y compris pourboires et

gratifications; revenu net d'un travail indépendant, pertes exclues; allocations de formation des adultes; partie imposable de bourses d'études, d'entretien ou de perfectionnement (*fellowship*) ou d'autres allocations du même genre, ainsi que les montants nets de subventions de recherches)

cludes, \$

## 2/3 du «Revenu gagné» Limite A

**B—Limite: famille—\$1.000 x nombre d'enfants inscrits ci-dessus—maximum \$4,000**

**Moins:** Dans le cas d'une mère qui travaille, tout montant déduit par son mari à l'égard d'une période où elle était atteinte d'incapacité ou a été dans un établissement

## Limite B

C—Limite: père

S'applique à un père célibataire, veuf, divorcé ou *séparé aux termes d'un accord écrit ou d'une ordonnance du tribunal* qui assurerait la garde et la surveillance des enfants, ou à un père dont la femme a été atteinte d'incapacité ou a séjourné dans un établissement pendant une période d'au moins 2 semaines. Dans le cas d'une incapacité, annexer un certificat délivré par le médecin traitant, ce certificat devant indiquer la durée de l'incapacité.

\$30 x nombre d'enfants inscrits ci-dessus—maximum \$120

Multiplier par le nombre de semaines d'incapacité de la femme ou de son séjour dans un établissement ou le nombre de semaines pendant lesquelles le père était célibataire, veuf, divorcé ou séparé.

### Limite C

### Montant déductible pour frais de garde d'enfants

Déduire le **le moins élevé** des montants suivants: Le «Total des paiements»,  
la limite A,  
la limite B ou  
la limite C (s'il y a lieu)

## Montant déductible (Inscrire ce montant à la ligne 37, page 2 de votre déclaration)



**Schedule 6—Additional Personal Exemptions** (Guide items 31 to 36)**For use if you are claiming:**

- (a) equivalent to married exemption, or
- (b) exemption for dependants other than spouse and children.
- Net income of your dependants includes Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance, Canada or Quebec Pension Plan benefits, Unemployment Insurance benefits and certain other payments. (See Guide Item 31).
- If you were married and not separated from your spouse you cannot claim the Equivalent to Married Exemption.
- Ensure that the applicable Family Allowance payments in respect of each dependant claimed are reported on line 12 on page 1 of your return.

**Equivalent to Married Exemption****Single, divorced, separated or widow(er) and supported a relative in 1982**

If your marital status changed in 1982, please give date of change

Day Month

Exemption may be claimed for a relative living with you and who was wholly dependent on you, or on you and others. (You may claim here only if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.)  
 If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dwelling where the dependant resided? Yes ☐ No ☐Did you reside in the dwelling where the dependant resided? Yes ☐ No ☐

The answer to both of the above questions must be 'Yes' to claim this exemption.

If applicable, check ☒ and claim item 1 or 2.☐ 1. Supported relative whose net income was not over \$550. \*Provide 'Details of Depend' below and claim \$3,110.☐ 2. Supported relative whose net income was over \$550 but not over \$3,660.

\$	3,660	00	c
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Subtract: dependant's net income

\*Provide 'Details of Depend' below and claim

\*Details of Depend

Name	Relationship to you
Address	Date of birth
	Day Month Year

**Exemption for Other Dependants Resident in Canada**

- (A) Parents, Grandparents, Brothers or Sisters (including in-laws)  
 (B) Aunts or Uncles (including in-laws)

Provide details below and claim actual amount spent in 1982 in support of each dependant but not exceeding the allowable maximum determined according to the dependant's age and net income, as follows:

**Born in 1965 or later** — If net income was not over \$2,320, maximum claim is \$670.  
 — If net income was over \$2,320 but not over \$3,660, maximum claim is \$670 minus one-half the amount by which the net income exceeds \$2,320.

**Born in 1964 or earlier** — If net income was not over \$2,440, maximum claim is \$1,220.  
 — If net income was over \$2,440 but not over \$3,660, maximum claim is \$1,220 minus the amount by which the net income exceeds \$2,440.

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for (a) a dependant born in 1960 or earlier who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed the equivalent to married exemption.

**Dependants**

(1) Family or Last Name

Usual First Name

Address

Date of Birth

Day

Month

Year

Relationship to you

\*Net income in 1982

\$

Amount spent by you in support of dependant

\$

If born in 1960 or earlier state whether infirm or state school attended

(2) Family or Last Name

Usual First Name

Address

\*Includes Old Age Security and Guaranteed Income Supplement for dependants born in 1917 or earlier. If not received, state reason:

**Total of Additional Personal Exemptions** (Please enter this amount on line 44 on page 2 of your return)

# Annexe 6—Exemptions personnelles supplémentaires (Guide, nos 31 à 36)

## A utiliser si vous demandez:

- a) l'équivalent de l'exemption de marié(e) ou
- b) une exemption pour des personnes à charge autres que le conjoint et les enfants.
- Le revenu net des personnes à votre charge comprend la pension de sécurité de la vieillesse, le supplément de revenu garanti et l'allocation de conjoint, les prestations du Régime de pensions du Canada ou du Régime de rentes du Québec, les prestations d'assurance-chômage et certains autres paiements. Voir le n° 31 du Guide.
- Une personne mariée non séparée de son conjoint ne peut pas demander l'équivalent de l'exemption de marié(e).
- Assurez-vous d'inscrire à la ligne 12, page 1 de votre déclaration, les allocations familiales pour chaque enfant déclaré à charge.

## Équivalent de l'exemption de marié(e)

### Célibataire, divorcé(e), séparé(e) ou veuf (veuve) et soutien d'un parent en 1982

Si votre état civil a changé en 1982, veuillez indiquer la date du changement

Jour

Mois

Vous pouvez demander l'exemption à l'égard d'un parent qui habitait avec vous et qui était entièrement à votre charge ou à votre charge et à la charge d'autres personnes. (Vous ne pouvez demander l'exemption que s'il a été convenu que personne d'autre ne la demanderait pour la même personne à charge ou relativement au même logement.) Si l'adresse d'une personne à charge différerait de la vôtre au cours de l'année scolaire, donnez son adresse habituelle pour la période de l'année où elle ne fréquentait pas l'école.

Tenez-vous le logement où demeurait la personne à charge? Oui ☐ Non ☐

Habitez-vous le logement où demeurait la personne à charge? Oui ☐ Non ☐

Pour demander cette exemption, vous devez répondre «Oui» aux deux questions.

S'il y a lieu, cocher ✓ et demander le numéro 1 ou le numéro 2.

☐ 1. Soutien d'un parent dont le revenu net n'a pas dépassé \$550. \* Donner ci-après les «Précisions sur la personne à charge» et inscrire \$3,110.

☐ 2. Soutien d'un parent dont le revenu net se situait entre \$550 et \$3,660.

\$ 3 660 00

Soustraire: Revenu net de la personne à charge

\* Donner ci-après les «Précisions sur la personne à charge» et inscrire

\* Précisions sur la personne à charge

Nom \_\_\_\_\_ Lien de parenté avec vous \_\_\_\_\_  
 Adresse \_\_\_\_\_ Date de naissance \_\_\_\_\_  
 Jour Mois Année

### Exemption pour autres personnes (A) Père, mère, grands-parents, frères ou sœurs (et ceux du conjoint) à charge résidant au Canada (B) Tantes ou oncles (et ceux du conjoint)

Donner ci-après les précisions demandées et déduire le montant réel dépensé en 1982 pour subvenir aux besoins de chaque personne à charge, sans dépasser le maximum autorisé d'après l'âge et le revenu net de la personne à charge, de la façon suivante:

Née en 1965 ou après—Si le revenu net n'était pas supérieur à \$2,320, la déduction maximale est de \$670.

—Si le revenu net se situait entre \$2,320 et \$3,660, la déduction maximale est de \$670 moins la moitié de la partie du revenu net qui dépasse \$2,320.

Née en 1964 ou avant—Si le revenu net n'était pas supérieur à \$2,440, la déduction maximale est de \$1,220.

—Si le revenu net se situait entre \$2,440 et \$3,660, la déduction maximale est de \$1,220 moins la partie du revenu net qui dépasse \$2,440.

Si quelqu'un d'autre a aidé à subvenir aux besoins d'une personne à charge inscrite ici, l'exemption globale demandée par vous et cette autre personne ne doit pas dépasser le montant maximal établi de la façon exposée ci-dessus. Aucune déduction ne peut être demandée ici pour a) une personne à charge née en 1960 ou avant qui n'est pas atteinte d'infirmité physique ou mentale (à moins que cette personne à charge ne soit un frère ou une sœur qui fréquente l'école ou l'université à plein temps) ou b) une personne à charge pour laquelle vous avez demandé l'équivalent de l'exemption de marié(e).

Personnes à charge  
 (1) Nom de famille

Prénom usuel

Adresse

Date de naissance  
 Jour Mois Année

Lien de parenté  
 avec vous

\*Revenu net  
 en 1982  
 \$

Somme que vous  
 avez dépensée pour  
 le soutien de la  
 personne à charge  
 \$

Si elle est née en  
 1960 ou avant,  
 dites si elle  
 était infirme ou  
 indiquez l'école  
 fréquentée

(2) Nom de famille

Prénom usuel

Adresse

\* Comprend la sécurité de la vieillesse et le supplément de revenu garanti pour les personnes à charge nées en 1917 ou avant. Si une telle personne n'en a pas reçu, indiquer la raison:

Total des exemptions personnelles supplémentaires (à inscrire à la ligne 44, page 2 de votre déclaration)



## Schedule 7—Statement of Real Estate Rentals (Guide item 14)

If space below is insufficient please attach a statement.

\* \* If a partnership or if you own the property jointly, enter only your share on line 16 on page 1 of your return.

## Schedule 8—Capital Cost Allowance (Depreciation) (Guide items 14C and 15)

If space below is insufficient please attach a statement.

A farmer or fisherman may in certain circumstances claim Capital Cost Allowance (Depreciation) by a special "straight line" method. Full details are contained in the 1982 income tax guides for farmers and fishermen.

of disposition of a depreciable property exceed the greater of the capital cost of the property and its fair market value on December 31, 1971, this excess must be shown on Schedule 2.

A person not using the "straight line" method, should complete the schedule (d) For information concerning the application of terminal losses, refer to Guide item 15.

- (a) Assets must be grouped into classes and the allowance is based on the cost of all assets in the class, less the amounts allowed in previous years as Capital Cost Allowance on the assets. Use a separate line for each prescribed class of property.
- (b) Do not include the cost of land in column (3).
- (c) The amount to be included in column (4) in respect of any asset disposed of should not exceed the 'Capital Cost' of the asset. If proceeds
- (e) Please attach statements giving details of the amounts entered in columns (3) and (4) including the kind of asset and the cost or proceeds of disposal, as the case may be.
- (f) Please enter in column (8) the rate you wish to use, not exceeding the maximum rate prescribed, and apply that rate to the amount in column (7). The maximum rate need not be claimed if it is not to your advantage to do so.

[illegible]

If claiming Capital Cost Allowance on classes 31 and 32, enter the Certificate Number from form CMHC 1925.

**Total**





[illegible]

Name \_\_\_\_\_ Relationship to you \_\_\_\_\_  
Address \_\_\_\_\_ Net income in 1982 \$ \_\_\_\_\_

My Net Income (line 41 on page 2 of my return)	2		
My spouse's Net Income (line 41 on my spouse's return—if negative, enter zero)	3	902	
Add lines 2 and 3	4		
Subtract: Family Income Base	5	26,330	00
Family Income in excess of Base amount (If negative, enter zero)	6		

**Child Tax Credit** (Enter this amount on line 78 on page 4 of your return—if negative, enter zero) line 1 minus line 7 <sup>40</sup>

Date \_\_\_\_\_ Signature \_\_\_\_\_  
I will ☐ will not ☐ be filing a 1982 Individual Income Tax Return.

## Annexe 9—Frais médicaux — Annexer les reçus (Guide, n° 38)

Période visée par la demande: Du 198 au 198

<i>Date du paiement</i>				<i>Montant payé</i>
<i>Jour</i>	<i>Mois</i>	<i>Année</i>	<i>Nom du patient</i>	

[illegible]

Primes versées à un régime privé d'assurance-maladie pour la période se terminant en 1982	\$	¢

- par votre employeur
- par vous-même (il n'est pas nécessaire de fournir les reçus)

Total des primes versées dans la période visée par la demande

**Total des frais médicaux** (Inscrire ce montant à la ligne 48, page 2 de votre déclaration, et calculer la fraction déductible.)

Si le patient n'était pas une personne à charge mentionnée dans votre demande d'exemptions personnelles (Guide, n° 38), donnez les renseignements suivants à son sujet:

Nom \_\_\_\_\_ Lien de parenté avec vous \_\_\_\_\_

Adresse \_\_\_\_\_ Revenu net en 1982 \$ \_\_\_\_\_

## Annexe 10—Crédit d'impôt pour enfants (Guide, n° 59)

- Seul le bénéficiaire (*habituellement la mère*) des allocations familiales pour un enfant admissible peut demander ce crédit.
- Si vous étiez célibataire, séparé(e), divorcé(e) ou veuf(veuve) à la fin de 1982, inscrivez zéro à la ligne 3 ci-dessous.
- Si vous étiez marié(e) à la fin de l'année, votre conjoint doit:
  - a) indiquer son revenu net (*pendant le mariage*) à la ligne 3 ci-dessous et
  - b) remplir et signer la section «Attestation du conjoint».

Nombre d'enfants admissibles (selon case (F) du feuillet TFA1)— <i>joindre copie du feuillet TFA1</i>	901	X \$343.00 1	\$
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— Calcul du revenu familial —

Mon revenu net (ligne 41, page 2 de ma déclaration)	2
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Revenu net de mon conjoint (ligne 41, déclaration de mon conjoint—*si le montant est négatif, inscrire zéro*) **9023**

Total des lignes 2 et 3 4

Moins: Revenu familial de base		5	26,330	00
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Revenu familial excédant le montant de base (si le montant est négatif, inscrire zéro) 6 

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Calculer 5% de la ligne 6	7	
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**Crédit d'impôt pour enfants** (Inscrire le résultat à la ligne 78, page 4 de votre déclaration—si le montant est négatif, inscrire zéro) Ligne 1 moins ligne 7 8

Attestation du conjoint

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.

Date \_\_\_\_\_ Signature \_\_\_\_\_

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1982.







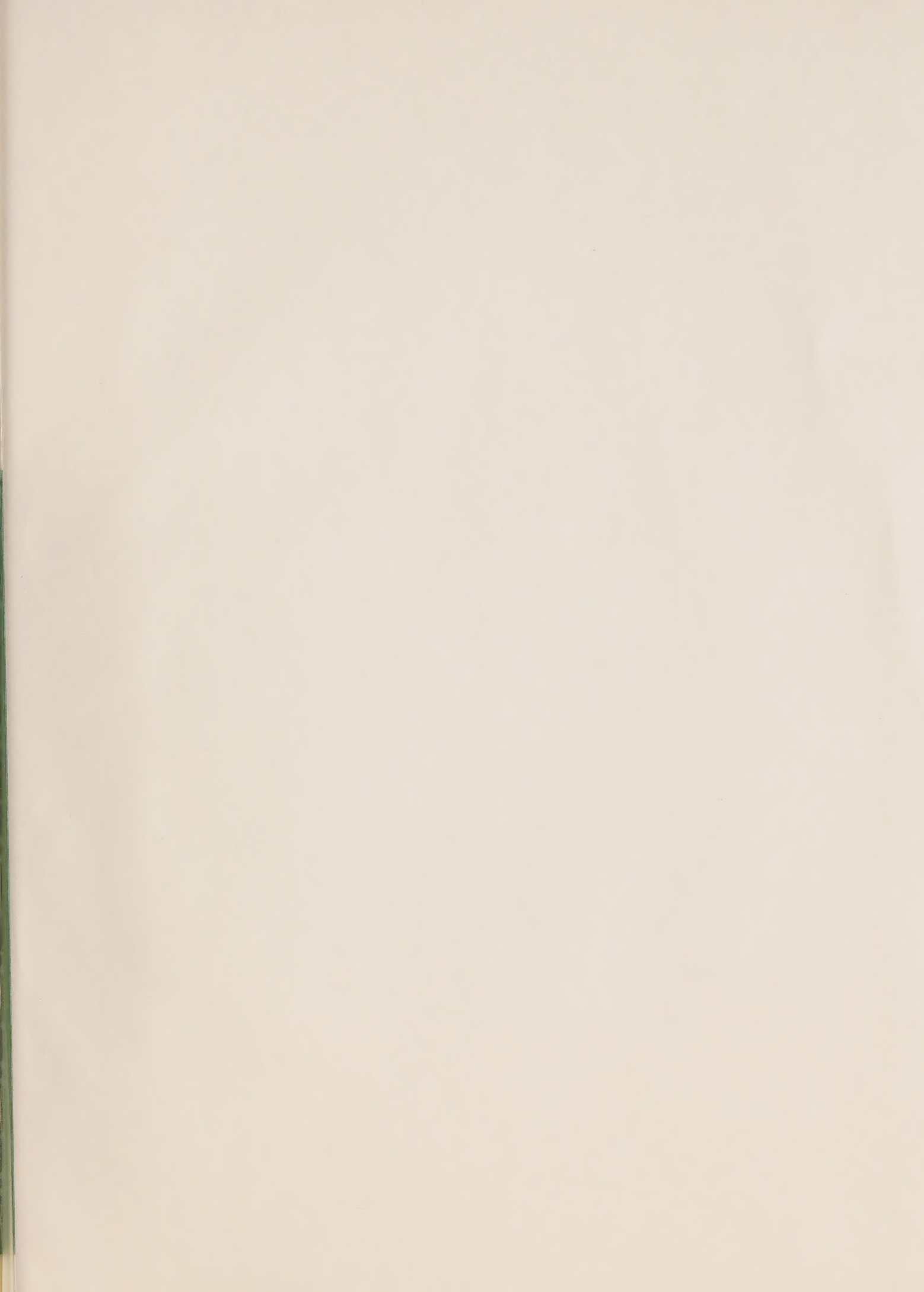
















BINDING SECT. AUG 7 1935



